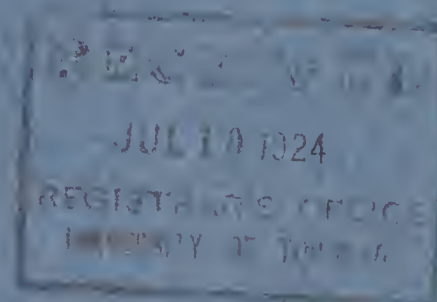


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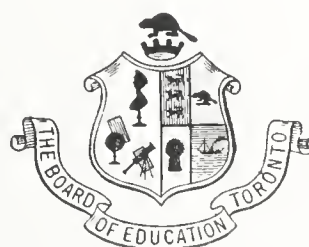
*The*  
**BOARD OF EDUCATION**  
*of the*  
**CITY OF TORONTO**




**ANNUAL FINANCIAL STATEMENT**  
**1923**



*The*  
**BOARD OF EDUCATION**  
*of the*  
**CITY OF TORONTO**



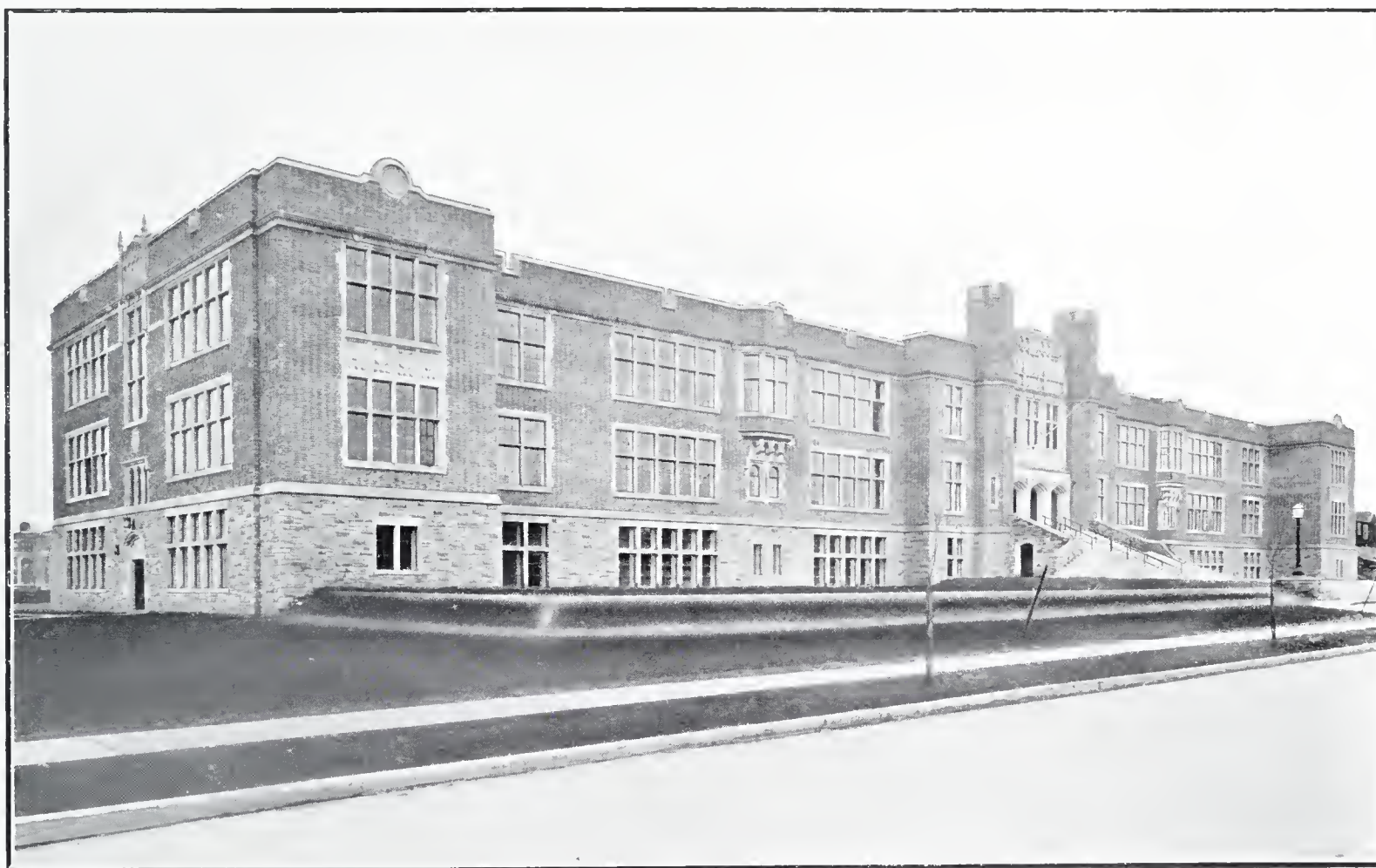
**ANNUAL FINANCIAL STATEMENT**  
**1923**



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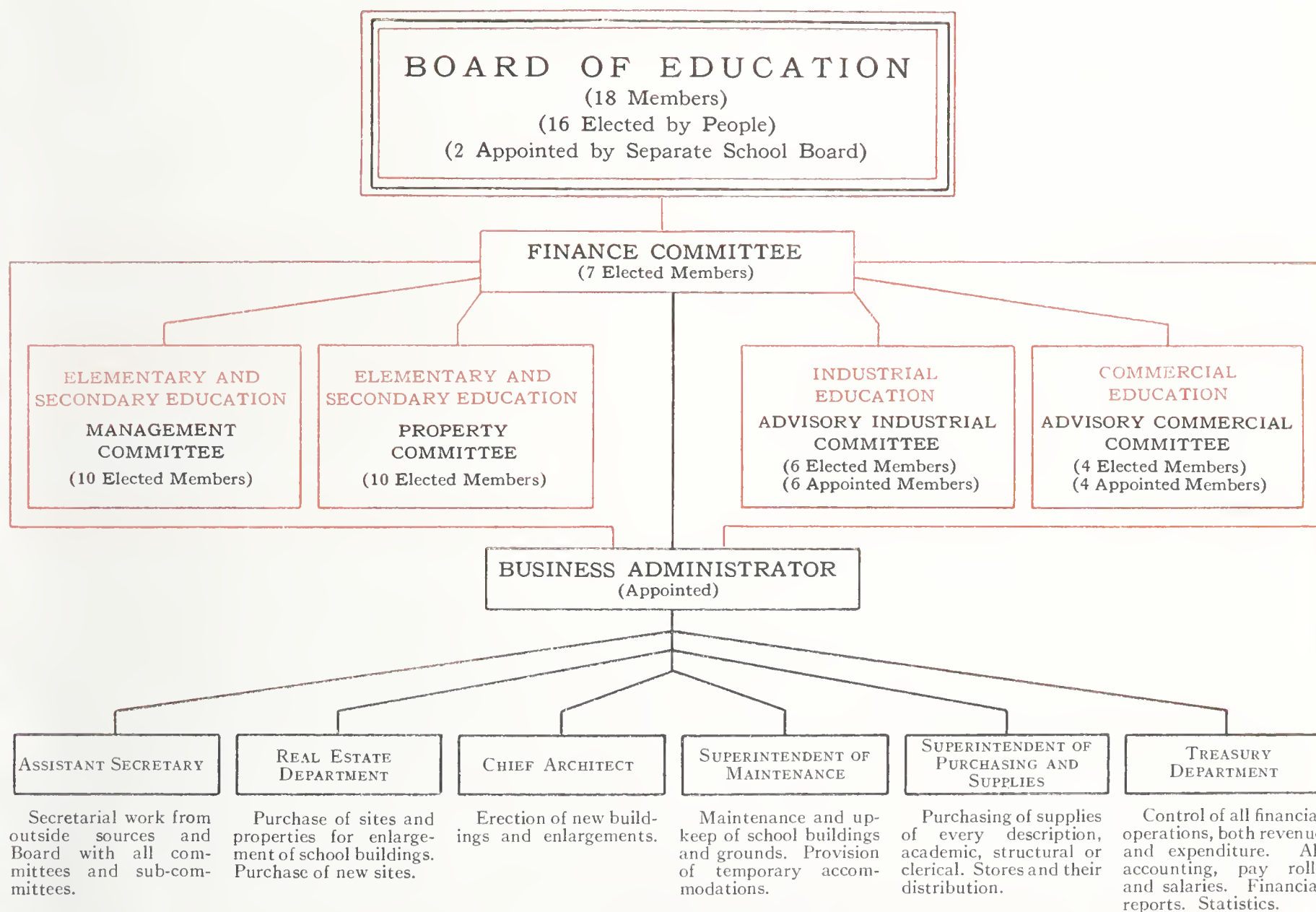


Riverdale Technical School



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## CHART OF ORGANIZATION BUSINESS ADMINISTRATION OF TORONTO'S SCHOOL SYSTEM



Treasury Department,  
December 31, 1923.





# EDUCATIONAL DEVELOPMENT IN TORONTO FROM A FINANCIAL STANDPOINT

## TABLE OF COMPARATIVE EXPENDITURES

	Public Schools	Increase	High Schools	Increase	Technical Education	Increase	Comercial Education	Increase	Total	Increase
1917.....	\$3,233,100.89	100.0%	\$444,102.26	100.0%	\$359,578.59	100.0%	\$105,541.99	100.0%	\$4,142,323.73	100.0%
1918.....	3,223,488.44	99.7%	443,419.67	99.8%	366,179.61	101.8%	109,981.73	104.2%	4,143,069.45	100.0%
1919.....	3,729,250.64	115.3%	521,115.11	117.3%	401,584.50	111.7%	126,311.32	119.7%	4,778,261.57	115.3%
1920.....	5,320,321.22	164.5%	658,953.29	148.4%	484,140.04	134.7%	161,744.19	153.3%	6,625,158.74	159.9%
1921.....	5,635,568.38	174.3%	750,615.52	169.0%	528,696.99	147.0%	184,688.25	175.1%	7,099,569.14	171.4%
1922.....	5,653,455.11	174.8%	849,660.55	191.3%	538,178.01	149.6%	204,718.27	194.0%	7,246,011.94	174.9%
1923.....	5,943,122.36	183.8%	1,014,987.57	228.5%	629,366.36	175.1%	246,089.79	233.3%	7,833,566.08	189.1%

The chart on this page shows how the various branches of education have increased since 1917, comparing them all on a percentage basis.

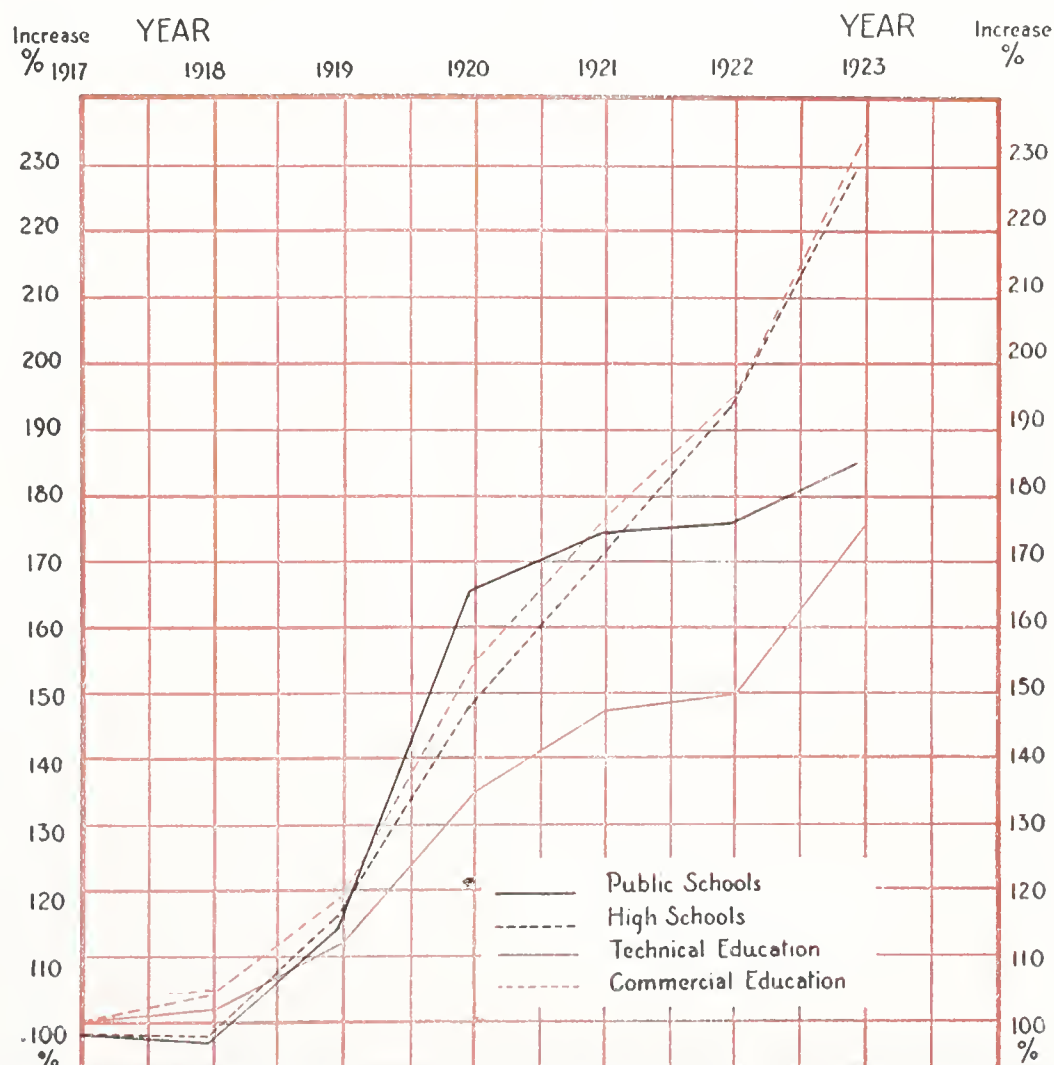
The actual figures on which this chart is based are set out above.

The expenditures in the year 1917 were taken to represent the zero mark, and the relative increases will be noted by the chart.

This would denote that generally speaking Public School, High School and Comercial Education advanced in somewhat similar ratio, but the development of Industrial Education has not proceeded as rapidly as the other branches.

If the development of Toronto and the country generally on industrial lines still continues, which it undoubtedly will, there would appear to be food for serious thought as regards the training of our pupils in industrial pursuits, as well as academically.

I would recommend the study of this phase of the situation seriously to the citizens and educationalists alike.





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## MEMBERS OF THE BOARD 1923

F. B. EDMUNDS, LL.B., Chairman

E. CHAS. BEER, M.D.  
REV. H. A. BERLIS  
W. J. BOLAND  
CAROLINE S. BROWN, M.D.  
FRANK DENTON  
WM. DINEEN  
PERCY M. DOUGLAS  
F. B. EDMUNDS, LL.B.  
SAMUEL FACTOR

J. E. FORFAR, M.D.  
MRS. W. E. GROVES  
JOHN HUNTER, M.D.  
HUGH L. KERR, B.A.  
JOHN S. LAXTON  
JOHN McCLELLAND  
W. O. McTAGGART, B.A.  
REV. F. E. POWELL, M.A.  
JOHN WANLESS

## SEPARATE SCHOOL BOARD REPRESENTATIVES

W. J. BOLAND (not present)

WM. DINEEN (not present)

## ADMINISTRATION EXECUTIVES

Business Administrator and Secretary-Treasurer .....	W. W. PEARSE, B.Sc., C.E.
Assistant Secretary .....	J. W. BURNS
Superintendent of Purchasing and Supplies .....	W. KERR
Superintendent of Maintenance .....	C. J. DOUGHTY
Senior Principal of High Schools .....	G. A. SMITH, B.A.
Chief Inspector .....	R. H. COWLEY, M.A.
Solicitor .....	E. P. BROWN, K.C.
Architect .....	C. E. C. DYSON
Chief of Real Estate Department .....	H. V. SMITH
Chief Accountant and Statistician .....	N. H. BILBROUGH

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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CHAIRMEN OF COMMITTEES

Finance.....	JOHN WANLESS
Management.....	PERCY M. DOUGLAS
Property.....	REV. F. E. POWELL
Advisory Industrial.....	H. L. KERR
Advisory Commercial.....	JAS. D. TREES



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## ANNUAL REPORT of the BOARD OF EDUCATION of the CITY OF TORONTO

Year Ending 31st December, 1923.

### TO THE CITIZENS OF TORONTO:

I have much pleasure in submitting to you herewith, on behalf of the Board of Education, the Annual Financial Report for the year ending 31st December, 1923, embracing the Balance Sheet, Revenue Account and many other statistics on educational matters.

I might say, I have kept in very close touch with the administration and find that the City Auditor has maintained a careful and continuous audit of the Board's accounts throughout the year. You will find his certificate of approval included herein.

The increase in the number of pupils in the Public Schools was only nominal during the year 1923, and considerably below our experience as to the increase in the Public Schools of the last few years, but the increase in the number of pupils in the High Schools was about the average of the last two or three years. This increase in the number of pupils continuing their secondary education, either in the Collegiate Institutes, Technical School or High School of Commerce, is, of course, to a very large extent the outcome of the Adolescent School Attendance Act.

The very serious question as to whether these pupils are obtaining the right course of studies to equip them for their career in life most suitably bearing in mind the general development of our country and the expansion of commercial, as well as agricultural interests, is a problem that must engage the serious thought of every citizen, and particularly those who have devoted considerable time to matters of education.

Our experience in 1923, as to how much it has cost to educate our pupils in the various branches of study, should be of particular interest and give a good idea as to the ratios of the cost to provide training along special lines provided, such as primary, cultural, industrial or commercial training.

The whole of our Board has been united throughout the year in our endeavours to carry on as economically as possible, and, as an outcome of our efforts the year closed with a very substantial cash surplus.

The work of the Board of Education, with the growth of the city, is demanding more and more of the time of its elected representatives in the carrying out of its educational system, but the whole of the trustees, throughout the year 1923, gave generously of their time and energies, and I trust the result of this united endeavour will be the general betterment of conditions both as regards the academic outlook and the outlook as regards accommodations throughout the city.

Our boys and girls constitute one of the most valuable assets we possess, and no labour is lost, and no money misspent if it has been properly devoted to the training of our children for the battle of life, and I hope that the labours we have cheerfully performed in 1923 may make their impress on the educational life of the city to such an extent that it will have beneficial results in the years to come.

Very respectfully submitted,

(Signed) F. B. EDMUNDS,  
Chairman of the Board.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

---

Treasury Department,  
Administration Building,  
February 1, 1924.

Sholto C. Scott, Esq.,  
City Auditor,  
Toronto.

Dear Sir:—

I have the honour to submit to you herewith for your approval, the Annual Financial Report of the Board of Education for the year ending 31st December, 1923.

It affords me considerable satisfaction to be able to present this report to you at a much earlier date than has ever been possible in the records of the Board, as far as I can find. This has been accomplished by the concentration of the accounting which, I feel sure, will be gratifying to you and will undoubtedly justify our action in merging the whole of our financial affairs under one centralized control.

The question of preparing a more intelligent inventory of our assets, as well as obtaining more complete control of our building expenditures, has, as you know, occupied our very serious consideration throughout the year, and while we have considerable progress to report on the finances involved in this inventory, we have been unable with the time at our disposal to completely clear up the situation, but I hope early in the year 1924 the matter will be disposed of to the complete satisfaction of all concerned.

The Appropriation Controls have been put into operation as regards the new buildings during the year, on the same lines as the control for Maintenance Section, and I am very pleased to report this system is working very efficiently.

Please accept my thanks for your co-operation during the year 1923, and I trust this will continue throughout the current year.

Yours very truly,

(Signed) W. W. PEARSE,  
Business Administrator and  
Secretary-Treasurer.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## BALANCE SHEET AS AT

### ASSETS

Real Estate, Buildings, Furniture and General Equipment (at cost).....	\$23,536,991.66	
Deduct—Liabilities outstanding on Contracts awarded.....	487,829.59	
		\$23,049,162.07
Balances due from City Treasurer on Debenture By-laws.....		956,856.53
Cash in hand at Offices.....		27,578.64
Cash in Bank of Toronto—Current Expenditure Account.....		562,726.59
Cash in Banks—Capital Account:		
Bank of Toronto.....	\$33,899.08	
Royal Bank of Canada.....	135,003.10	
		168,902.18
Accounts Receivable.....		353,794.62
Prepaid Expenses.....		25,952.70
Materials and Supplies.....		202,316.90

Total..... \$25,347,290.23

(Signed) F. B. EDMUNDS,  
Chairman of the Board.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

31ST DECEMBER, 1923

## LIABILITIES

### Capital Account:—

Corporation of the City of Toronto Sinking Fund Debentures.....	\$12,847,116.58	
Deduct—Redemption and deletion of Sinking Fund Debentures.....	613,814.66	
	<hr/>	
	\$12,233,301.92	
Deduct—Funds in hands of City Treasurer for Redemption.....	3,344,689.05	
	<hr/>	
Net Sinking Fund Debenture Debt.....		\$8,888,612.87
Serial Debentures.....	11,441,992.12	
Deduct—Amount Redeemed to date under terms of By-laws.....	813,007.97	
	<hr/>	
Net Serial Debenture Debt.....		10,628,984.15
Net Bonded Debt.....		\$19,517,597.02

### Current Liabilities:—

Accounts Payable.....	\$225,720.67	
Mortgages Payable.....	4,400.00	
	<hr/>	
Total Current Liabilities.....		230,120.67

### Reserves:—

Sinking Fund Balance as at 31st December, 1922.....	\$3,328,747.09	
Additions to Sinking Fund during year 1923.....	266,588.46	
	<hr/>	
	\$3,595,335.55	
Deduct—Sinking Fund Debentures deleted.....	250,646.50	
	<hr/>	
	\$3,344,689.05	
Deduct—Debenture Discount (estimated).....	1,254,276.22	
Net Reserves.....		2,090,412.83

### Surpluses on Capital Account:—

Balance as 31st December, 1917.....		\$552,551.50
By Redemption of Sinking Fund Debentures.....	613,814.66	
By Redemption of Serial Debentures.....	813,007.97	
By Capital Grant from Ontario Government re New Riverdale Technical School.....	388,786.61	
By Profit from sale of Board's Properties.....	95,387.87	
	<hr/>	
	1,910,997.11	
Total Surpluses on Capital Account as at 31st December, 1923.....		2,463,548.61

### Surplus on Current Expenditure Account:—

Excess of Revenue over Expenditure of previous year.....	\$4,313.83	
Add—Excess of Receipts over Expenditures for the year, as per Revenue Account.....	331,439.50	
Add—Surplus brought forward, as at 31st December, 1922.....	709,857.77	
	<hr/>	
Total Surplus on Current Expenditure Account, as at 31st December, 1923.....		1,045,611.10
Total.....		<hr/> <u>\$25,347,290.23</u>

(Signed) W. W. PEARSE,  
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
Chief Accountant.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## REVENUE ACCOUNT FOR YEAR

DR.

### General Operating Expenditures:—

Public Schools.....	\$4,515,542.75
Collegiate Institutes and High Schools.....	773,287.65
Technical Schools.....	411,398.89
High School of Commerce.....	184,309.55
General Administration.....	368,365.79
Total Operating Charges.....	\$6,252,904.63

### Annual Charges:—

Sinking Fund.....	\$197,411.92
Serial Debentures Redeemed.....	183,203.74
Interest on Debentures.....	1,059,982.80
Tax Collection Charges 10 mills of 30.80 mill tax rate.....	140,062.99
Total Annual Charges.....	1,580,661.45
Balance, being excess of Receipts over Expenditures.....	331,439.50

N.B.—See next page for detailed reclassification, on which figures of Unit Cost of Education are based.

\$8,165,005.58

(Signed) F. B. EDMUNDS,  
Chairman of the Board.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## ENDING 31ST DECEMBER, 1923

CR.

### Proceeds of School Taxes:—

For Current Expenditure.....	\$6,259,031.00	
To meet Annual Charges .....	1,580,661.45	
Total provided by City through Taxation .....		\$7,839,692.45

### Provincial Grants:—

Public Schools.....	\$70,690.62	
Collegiate Institutes and High Schools.....	18,756.45	
Technical Schools.....	71,234.71	
High School of Commerce.....	38,104.65	
Total Grants of Provincial Government.....		198,786.43

### Students' Fees, Non-residents, etc., Day Classes:—

Public Schools.....	\$49,736.64	
Collegiate Institutes and High Schools.....	21,753.94	
Technical Schools.....	16,538.51	
High School of Commerce.....	5,611.22	
Total Students' Fees, Day Classes.....		93,640.31

### Students' Fees unredeemed in connection with Evening Classes:—

Public Schools.....	\$1,030.00	
Collegiate Institutes and High Schools.....	1,748.00	
Technical Schools.....	18,581.00	
High School of Commerce.....	4,510.00	
Total Students' Fees unredeemed.....		25,869.00

Sundry Income from various sources.....		7,017.39
		<u>\$8,165,005.58</u>

(Signed) W. W. PEARSE,  
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
Chief Accountant.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## RECLASSIFICATION OF REVENUE ACCOUNT

### General Operating Expenditures:—

Public Schools.....		\$4,515,542.75	
Collegiate Institutes and High Schools.....		773,287.65	
Technical Schools.....		411,398.89	
High School of Commerce.....		184,309.55	
General Administration:—			
Public Schools' Proportion.....	\$235,866.31		
Collegiate Institutes and High Schools' Proportion.....	40,705.78		
Technical Schools' Proportion.....	26,175.25		
High School of Commerce Proportion.....	9,208.86	311,956.20	
Total Operating Expenditure re Unit Cost.....		\$6,196,495.04	
Expenditures not applicable to Unit Cost:—			
Superannuation Allowances.....	\$39,667.62		
Special Meetings.....	16,741.97		
Total Operating Expenditures .....			56,409.59
			<u>\$6,252,904.63</u>

### Annual Charges:—

Sinking Fund:			
Public Schools.....		\$130,351.47	
Collegiate Institutes and High Schools.....		21,734.95	
Technical Schools.....		33,185.02	
High School of Commerce.....		5,952.46	
Total Sinking Fund Charges on Buildings re Unit Cost.....		\$191,223.90	
Total Sinking Fund Charges on Sites re Unit Cost.....		6,188.02	
			197,411.92
Serial Debentures Redeemed:—			
Public Schools.....		\$86,991.17	
Collegiate Institutes and High Schools.....		15,107.08	
Technical Schools.....		25,861.61	
High School of Commerce.....		3,452.18	
Total Serial Debentures Redeemed on Buildings re Unit Cost .....		\$131,412.04	
Total Serial Debentures Redeemed on Sites re Unit Cost.....		51,791.70	
			183,203.74
Interest on Debentures:—			
Public Schools.....		\$771,734.36	
Collegiate Institutes and High Schools.....		136,295.90	
Technical Schools.....		113,912.89	
High School of Commerce.....		38,039.65	
Total Interest on Debentures for Sites and Buildings re Unit Cost.....			1,059,982.80
Tax Collection Charges:—			
Public Schools.....		\$109,249.13	
Collegiate Institutes and High Schools .....		17,928.06	
Technical Schools.....		9,384.22	
High School of Commerce.....		3,501.58	
			140,062.99
Balance being excess of Receipts over Expenditures.....			<u>331,439.50</u>
Total as per Revenue Account.....			<u>\$8,165,005.58</u>



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## RECLASSIFICATION OF REVENUE ACCOUNT

### SUMMARY

#### Expenditures Applicable to Unit Costs:—

##### Public Schools:—

General Operating Expenditures.....	\$4,515,542.75
Proportion of General Administration Expenditures.....	235,866.31
Sinking Fund Charges.....	130,351.47
Serial Debentures Redeemed.....	86,991.17
Debenture Interest.....	771,734.36
Tax Collection Charges.....	109,249.13

\$5,849,735.19

##### Collegiate Institutes and High Schools:—

General Operating Expenditures.....	\$773,287.65
Proportion of General Administration Expenditures.....	40,705.78
Sinking Fund Charges.....	21,734.95
Serial Debentures Redeemed.....	15,107.08
Debenture Interest.....	136,295.90
Tax Collection Charges.....	17,928.06

1,005,059.42

##### Technical Schools:—

General Operating Expenditures.....	\$411,398.89
Proportion of General Administration Expenditures.....	26,175.25
Sinking Fund Charges.....	33,185.02
Serial Debentures Redeemed.....	25,861.61
Debenture Interest.....	113,912.89
Tax Collection Charges.....	9,384.22

619,917.88

##### High School of Commerce:—

General Operating Expenditures.....	\$184,309.55
Proportion of General Administration Expenditures.....	9,208.86
Sinking Fund Charges.....	5,952.46
Serial Debentures Redeemed.....	3,452.18
Debenture Interest.....	38,039.65
Tax Collection Charges.....	3,501.58

244,464.28

#### Expenditures not Applicable to Unit Costs:—

Superannuation Allowances.....	\$39,667.62
Special Meetings.....	16,741.97
Sinking Fund Charges on Sites.....	6,188.02
Serial Debentures Redeemed on Sites.....	51,791.70

114,389.31

Balance being Excess of Receipts over Expenditures.....

331,439.50

Total.....

\$8,165,005.58



# BALANCE ACCOUNT

As at 31st December, 1923

Excess of Revenues over Expenditures of previous year.....	\$4,313.83
Add—Surplus as at 31st December, 1922.....	709,857.77
	<u>\$714,171.60</u>
Add—Surplus for the year 1923 as per Revenue Account .....	331,439.50
Surplus as at 31st December, 1923, as per Balance Sheet.....	<u>\$1,045,611.10</u>

N.B.—The Surplus for the year 1923 is accumulated in the various Departments as follows:—

	Receipts	Expenditure	Surplus	Deficit
Public Schools.....	\$4,773,027.55	\$4,515,542.75	\$257,484.80	\$.
Collegiate Institutes and High Schools.....	818,181.00	773,287.65	44,893.35	..
Technical Schools.....	434,583.55	411,398.89	23,184.66	..
High School of Commerce.....	184,478.03	184,309.55	168.48	..
General Administration.....	374,074.00	368,365.79	5,708.21	..
	<u>\$6,584,344.13</u>	<u>\$6,252,904.63</u>	<u>\$331,439.50</u>	<u>\$.</u>

Total Surpluses.....	\$331,439.50
Total Deficits.....	.....
Net Surplus as per Revenue Account.....	<u>\$331,439.50</u>





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SUNDRY DATA RE BALANCE SHEET

In connection with the items which are included in the Assets and Liabilities on the Balance Sheet herewith, and for which only the total amount is given, the following details will more fully substantiate these items as included in the Balance Sheet.

### ASSETS

#### Accounts Receivable:—

Non-resident Fees.....	\$ 37,476.88
Group Insurance.....	20,810.70
Rents.....	896.00
Provincial Government.....	
Sundries.....	5,824.43
Provincial Government re Riverdale Technical School.....	288,786.61

\$353,794.62

#### Prepaid Expenses:—

Insurance.....	\$ 25,797.70
Electricity.....	
Water.....	
Rent.....	80.00
Sundries.....	75.00

\$ 25,952.70

#### Materials and Supplies:—

Soft Coal.....	\$ 73,852.76
Hard Coal.....	4,709.70
Slack.....	6,552.00
Wood and Charcoal.....	2,313.14
Oil.....	3,530.90
Stock at Supply Room.....	65,886.82
Supplies at Schools.....	23,374.20
Workshop Materials.....	22,097.38

\$202,316.90

### LIABILITIES

#### Accounts Payable:—

Vouchers Audited and Ready for Payment.....	\$ 92,495.45
Invoices not Vouchered.....	17,518.06
Night School Students' Deposits.....	14,400.00
Unclaimed Salaries.....	5,309.81
General Accounts.....	95,912.06
Accrued Accounts.....	85.29

\$225,720.67

Contracts Awarded.....	\$487,829.59
Mortgages Payable.....	4,400.00

492,229.59

\$717,950.26



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

---

Treasury Department,  
Administration Building,  
February 1, 1924.

To the Chairman and Members of the Board of Education,  
Toronto.

Gentlemen:—

The charts and schedules contained in the following pages have been compiled by the Chief Accountant and Statistician, and show at a glance where the moneys provided by the Toronto taxpayers have been spent per pupil, and what proportion each separate function bears to the whole cost.

These proportions are shown both in cash and on a percentage basis, and give in compact form the fluctuations in the costs of educating pupils in Toronto from 1918 to 1923, inclusive.

I would like to draw your particular attention to these Unit Costs, and for the sake of simplicity will give exactly what the various sections represent.

1. "Gross Cost for Maintenance Only" means the total cost per pupil, including all charges, such as salaries, supplies, light, heat, administration, etc., but not the charges for the providing of School Sites and Buildings.
2. "Net Cost for Maintenance Only" means the figures of gross cost for maintenance only, quoted in Section No. 1, after deducting revenue from government grants and other sources.
1. "Unit Cost for Capital Charges" covers Sinking Fund Charges, Serial Debentures Redemption Charge and Interest on Debentures. These figures are used to cover depreciation on the school buildings and would, of course, provide a fund for replacement when a school building is worn out.
4. "Gross Cost Covering All Charges" means the summation of the gross cost for maintenance only, and the Unit Cost for Capital Charges without deducting the revenue from government grants, etc.
5. "Net Cost Covering All Charges" is a summation of the net cost for maintenance only and the Unit Cost for Capital Charges. This Net Cost Covering All Charges is what the taxpayer of Toronto is to meet annually for educational purposes in the local taxation.

It is particularly recommended that the various expenditures be carefully compared in order that an accurate survey of the work for the six-year period may be obtained, and no doubt this comparison will prove of material assistance in showing exactly what is being done in educational affairs here in Toronto.

Respectfully submitted,

(Signed) W. W. PEARSE,  
Business Administrator and  
Secretary-Treasurer.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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Treasury Department,  
Administration Building,  
February 1, 1924.

W. W. Pearce, Esq.,  
Business Administrator and Secretary-Treasurer,  
Board of Education,  
Toronto.

Dear Sir:—

I take pleasure in submitting, herewith, Balance Sheet, Revenue Account, Statistics as to the cost per pupil of all children attending our Toronto schools, sundry charts and other valuable data obtained from a careful scrutiny of the Board's operations, particularly those occurring in the year 1923, with comparisons prepared under uniform headings, with previous years.

Yours very truly,

(Signed) N. H. BILBROUGH,  
Chief Accountant and Statistician.

# TORONTO BOARD OF EDUCATION

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YEAR ENDING 31st DECEMBER, 1923

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## *“UNIT COST OF EDUCATION”*

Based on Figures of  
“Pupils in Actual Attendance 200 Teaching Days”





# UNIT COST OF EDUCATION

Comparative Figures of Cost for Day Classes only  
for Six Calendar Years  
1918-1923 Inclusive

	COSTS PER PUPIL					
	1923	1922	1921	1920	1919	1918
<b>Gross Cost for Maintenance Only:</b>						
Public Schools.....	\$71.19	\$70.89	\$74.00	\$79.57	\$53.80	\$47.23
Collegiate Institutes and High Schools.....	128.96	122.34	127.90	142.71	111.20	113.45
Technical Education.....	116.54	131.93	130.37	131.37	88.17	94.73
Commercial Education.....	119.21	110.46	122.47	135.36	113.51	115.33
<b>Net Cost for Maintenance Only:</b>						
Public Schools.....	69.37	69.07	72.04	77.82	52.41	45.69
Collegiate Institutes and High Schools.....	122.72	116.17	118.00	130.78	98.59	100.28
Technical Education.....	88.59	98.72	97.81	101.28	75.91	80.98
Commercial Education.....	92.29	87.55	119.15	130.82	108.40	107.92
<b>Unit Cost for Capital Charges:</b>						
Public Schools.....	14.69	13.32	13.58	11.00	10.65	8.82
Collegiate Institutes and High Schools.....	27.28	22.38	23.52	20.19	22.58	20.32
Technical Education.....	46.95	46.22	55.68	53.22	56.06	55.70
Commercial Education.....	29.63	27.34	29.19	25.64	28.85	27.76
<b>Gross Cost Covering All Charges:</b>						
Public Schools.....	85.88	84.21	87.58	90.57	64.45	56.05
Collegiate Institutes and High Schools.....	156.24	144.72	151.42	162.90	133.78	133.77
Technical Education.....	163.49	178.15	186.05	184.59	144.23	150.43
Commercial Education.....	148.84	137.80	151.66	161.00	142.36	143.09
<b>Net Cost Covering All Charges:</b>						
Public Schools.....	84.06	82.39	85.62	88.82	63.06	54.57
Collegiate Institutes and High Schools.....	150.00	138.55	141.52	150.97	121.17	120.60
Technical Education.....	135.54	144.94	153.49	154.50	131.97	136.68
Commercial Education.....	121.92	114.89	148.34	156.46	137.25	135.68

See the following Statement for all details connected with the above.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## TORONTO'S COST OF EDUCATION

### PUBLIC SCHOOLS' SECTION

In order to show, at a glance, where the moneys provided by the Toronto taxpayers have been spent, per pupil, and what proportion each separate function bears to the whole cost, we have compiled the small charts following.

These charts show, in compact form, the fluctuations in the costs of education in Toronto from 1920 to 1923, inclusive.

Compare these expenditures in each uniform classification for the different years!

If it is desired to obtain more details of these various costs, they are given in schedules relating specially to Public Schools included in this report, for the years 1922 and 1923.

Per Pupil Cost	YEAR 1923	WHAT THE EXPENDITURE COVERS
\$53.21		Ordinary Instruction—Salaries and Supplies.
8.73		Keeping Schools Open—Caretaking, Fuel, Light, etc.
3.87		Upkeep of School Buildings—Repairs, etc.
5.15		Administration of School System.
14.69		Depreciation of School Buildings.
.23		Recreation.
1.82		Less Revenue Received from Provincial Grants, Fees, etc.
\$84.06		TOTAL COST OF EDUCATION (NET).
Per Pupil Cost	YEAR 1922	WHAT THE EXPENDITURE COVERS
\$53.36		Ordinary Instruction—Salaries and Supplies.
8.54		Keeping Schools Open—Caretaking, Fuel, Light, etc.
3.65		Upkeep of School Buildings—Repairs, etc.
5.28		Administration of School System.
13.32		Depreciation of School Buildings.
.06		Recreation.
1.82		Less Revenue Received from Provincial Grants, Fees, etc.
\$82.39		TOTAL COST OF EDUCATION (NET)
Per Pupil Cost	YEAR 1921	WHAT THE EXPENDITURE COVERS
\$52.82		Ordinary Instruction—Salaries and Supplies.
9.74		Keeping Schools Open—Caretaking, Fuel, Light, etc.
6.10		Upkeep of School Buildings—Repairs, etc.
5.26		Administration of School System.
13.58		Depreciation of School Buildings.
.08		Recreation.
1.96		Less Revenue Received from Provincial Grants, Fees, etc.
\$85.62		TOTAL COST OF EDUCATION (NET)
Per Pupil Cost	YEAR 1920	WHAT THE EXPENDITURE COVERS
\$53.23		Ordinary Instruction—Salaries and Supplies.
9.60		Keeping Schools Open—Caretaking, Fuel, Light, etc.
11.35		Upkeep of School Buildings—Repairs, etc.
5.21		Administration of School System.
11.00		Depreciation of School Buildings.
.18		Recreation.
1.75		Less Revenue Received from Provincial Grants, Fees, etc.
\$88.82		TOTAL COST OF EDUCATION (NET)



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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Treasury Department,  
31st December, 1923.

## Re UNIT COST OF EDUCATION

TO THE CITIZENS OF TORONTO:—

Following the precedent of our Annual Reports since 1918, we have the honour to present a detailed report on the Unit Cost of Education in Toronto for the year 1923.

In the preparation of a Report of Unit Costs, such as is contained in the following pages, it has been our endeavour to classify the various expenditures in as intelligent a manner as possible, in order that we might present to the general public, figures easily understood, and that the various expenses might be exposed in their truest ratios, so that our citizens might readily find out exactly how, where, and in what ratio the funds provided for educational purposes were being expended.

It will be noted that the costs have been divided into six sections, which we might broadly outline as follows:—

1. Principals' and Teachers' Salaries, and Pupils' Supplies, such as Text Books, etc., for General and Special Instruction.
2. Cost of Keeping Schools Open for Instruction, covering Caretaking Expenses, Fuel, etc.
3. Cost of Upkeep of School Buildings, covering Repairs to Buildings, Furniture, etc.
4. Expenses of the General Administration, proportioned over each Branch.
5. Capital Charges, comprising Debenture Interest, Sinking Fund Charges, etc. (These figures are used to represent Depreciation Charges.)
6. Moneys spent on Recreation in the various Institutions.

The figures as regards the "Number of Pupils in Actual Attendance," for the calendar year, have been furnished by the Chief Inspector's Department, the Principals of the Collegiate Institutes and High Schools, Central Technical School and the High School of Commerce, respectively. We are assured that these figures are as accurate as it is possible to obtain, and our calculations are based on this assumption, but we have no means in the Treasury Department of verifying the figures provided.

The figures showing the Unit Cost for the year 1922, as regards the attendance, have been adjusted to make a proper comparison between the two years.

In the pages following we might point out also, that we have included in condensed form details of the "Per Pupil Cost" worked out on the "Average Registered Attendance" basis, in addition to the calculations on the "Average Actual Attendance" basis, in connection with the Public Schools and Collegiate Institutes.

This report is, of course, prepared at the close of the year, but it will be readily understood that in estimating requirements for a future period, the "Registered Attendance" would be necessarily the correct unit for calculation, as the children on the rolls are those for whom provisions must be made, even though they may not be present 100 per cent. of the school year.

The figures as regards the "Average Registered Attendance" have been obtained from the same source as those of the "Average Actual Attendance."

In the Unit Cost Statement it will be found that the figures representing the Gross Cost and the Net Cost for the years 1922 and 1923 are shown in the schedules.

On page 32 will be found a detailed statement of all income received from sources, other than from the citizens through the medium of taxation, throughout the year. This income has been deducted from the Gross Expenditure in the Summary in each of the four sections, in order to obtain the correct Net Costs to the citizens of Toronto.

By presenting the statistics of the Gross Expenditures in this way, the fluctuations as regards the cost can be carefully followed, and will no doubt be of considerable assistance in showing the exact state of affairs as regards the educational costs as they existed in 1923 in Toronto.

It will be noted that we have included the Debt Charges in the following statistics, in the Fifth Cost Section, as Capital Charges.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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At the present time we have no definite system in force to take care of Depreciation.

The average term of our debentures issued is approximately thirty-five years, and while we consider this as being a very short estimate of the life of the majority of our school buildings, we have included the Sinking Fund Charges and Serial Debenture Redemptions on the buildings only, in the following statement, to cover Depreciation and consequent expense of renewal.

While this is possibly a rather heavier charge than usual, the increased cost of erection would undoubtedly offset the difference.

We might point out that all repairs and renewals are being written off each year as Current Expense, but in order that our statement would set out the position of affairs as accurately as possible, the Sinking Fund Charges and Serial Debenture Redemptions on all our School "Buildings," but excluding "Land" on which they are erected, have been included in the Unit Costs.

We have not included the Capital Charges on the "Land" as the values are appreciating in practically every instance, and the cost price might be considered a very conservative valuation on which to carry the asset on our books, without considering Depreciation at all.

The Capital Charges, consequently, have been calculated on the ratio of the cost of "Buildings" to the total, which, of course, included the cost of Land and Buildings, and the "Buildings" proportion only is included in the following statement.

Considerable criticism was levelled at our Report for the year 1918, in that we included the Capital Charges (Sinking Fund Charges and Serial Debenture Redemptions) in the total Cost of Education, to represent "Depreciation."

The question of Depreciation is one in which there is a great diversity of opinion, but while the period of usefulness of a School Building might be varied, in the opinion of experts, still from both a financial and accounting standpoint, no statement of costs would be accurate, to say the least, if Depreciation on School Buildings were eliminated from the figures purporting to represent total costs. In fact the statement would be misleading and would undermine the whole idea behind our Report, of presenting data of what our actual costs are now, and including in these costs wear and tear, which must be provided for sooner or later.

We have no intention of receding from our position, as first set out in our Report for 1918, as regards Depreciation, but in order that our statement may be better understood, we will quote below, from figures contained in the following pages, the Gross Costs of Education in the various sections, such as Public Schools, etc., concerning General Maintenance and Debt Charges separately, for the year 1923.

These figures are as follows:—

	General Maintenance Gross Cost per Pupil	Debit Charges per Pupil Cost	Total Gross Cost per Pupil
Day Pupils in Public Schools.....	\$ 71.19	\$14.69	\$85.88
Day Pupils in Collegiate Institutes and High Schools ....	128.96	27.28	156.24
Day Pupils in Technical Schools.....	116.54	46.95	163.49
Day Pupils in High School of Commerce.....	119.21	29.63	148.84

We are merely giving these quotations for information purposes, but maintain that from a "Cost of Education" standpoint the two sections of cost are inseparable.

The question of "Depreciation," however, is one we must leave to the consideration and judgment of the Board.

In the schedule herewith, only "Actual Expenditures" or "Actual Liabilities" are considered in arriving at the "Unit Cost."

We have had considerable difficulty in making the distribution of the Debt Charges, in the Fifth Cost Section, between Sites and Buildings, with the information in our possession, but the figures, though subject to slight adjustment in the details, are correct in the aggregate.

No consideration whatever is given in the statement to Assets, such as Old School Buildings, on which the Debentures may have all been redeemed; and no reduction is made whatever for interest which might be considered, on Capital invested, as an item to offset the various Debt Charges. We have no data available in our Department, as to the extent of these redemptions.

The "Pupils in Actual Attendance" mean the total attendance in the various institutions, for the whole of the calendar year, all added together and divided by the two hundred teaching days for the year, so that the figures quoted denote an attendance of 100 per cent.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

The following illustration might possibly convey a better idea of the extent of the information obtainable from the Statement.

To find the actual cost to the citizens of Toronto of a pupil attending one of our Public Schools the full two hundred teaching days of 1923, and taking the usual Public School curriculum, but not Evening Class Education, the cost would be ascertained (using the Sections, First, Second, Third Cost, etc., as titles, as previously explained) as follows:—

	1923 Figures		Corresponding Figures for 1922	
	Per Pupil Cost	Percentage of Total Cost	Per Pupil Cost	Percentage of Total Cost
Instruction and Supplies.....	\$53.21	63.30%	\$53.36	64.77%
Keeping Schools Open.....	8.73	10.39%	8.54	10.36%
Upkeep of School Buildings.....	3.87	4.60%	3.65	4.43%
Cost of Administration.....	5.15	6.13%	5.28	6.41%
Debt Charges (for Depreciation).....	14.69	17.48%	13.32	16.17%
Recreation.....	.23	.27%	.06	.07%
<b>Total Gross Cost.....</b>	<b>\$85.88</b>	<b>102.17%</b>	<b>\$84.21</b>	<b>102.21%</b>
<b>Less Revenue Received from Grants.....</b>	<b>1.82</b>	<b>2.17%</b>	<b>1.82</b>	<b>2.21%</b>
<b>Net Cost of Citizens.....</b>	<b>\$84.06</b>	<b>100.00%</b>	<b>\$82.39</b>	<b>100.00%</b>

These illustrations might be quoted almost *ad infinitum*, but from this simple instance we feel sure the correct idea will be conveyed, and that the whole of the data included in the Statement will prove both enlightening and beneficial, not only to the citizens at large, but to our various Executives in the discharge of their duties.

The figures have been compiled to meet our local requirements, working on the same basis as we outlined in our First Annual Report of this kind in 1918.

In addition to the schedule giving the various subdivisions of the Cost of Education, it will be noted that we have added in the following report a chart showing the proportionate Costs of Education, in the various Sections as previously explained for the years 1920 to 1923, where these costs can be compared in their various fluctuations quite easily for the last four years.

Another chart has also been added to show the receipts for the year for Educational purposes, and setting out in tabloid form the proportion of the Educational Cost borne particularly by the taxpayers, the assistance given us by the government, and the proportion paid by the students concerned.

A further chart has been added to this Report, which sets out in their proper ratios the increase in costs of education in Toronto, comparing the different Branches of Education, viz., Public Schools, Collegiates, Vocational and Commercial, for the last six years.

As remarked in our previous reports, we are anxious in this Department to be progressive in our ideas, and in the administration of the Educational affairs of the Board, and while the figures contained in the report herewith may be considered very elaborate in their detail, still we believe that by showing to our citizens where and how the moneys they are providing are being expended, and pointing out each particular ratio, it will enable our citizens to form a more accurate perspective of the problem confronting us at the present time, particularly as regards our Public School matters here in Toronto.

We are desirous of cultivating and encouraging a more perfect spirit of confidence and co-operation between the citizens of Toronto and their representatives on our Board, and also to assist our Executives in their official capacity of administering the Policy of the Board by giving them as intelligent a survey of last year's work as it is possible, and hope that as a result of our efforts, a step in the right direction will be accomplished in the more perfect carrying out of the Educational Policy in this our City of Toronto.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

STATEMENT  
Re  
INCOME FOR YEAR 1923

In the following schedule, details are set forth of the Income for the year 1923, derived from all sources, other than by taxation. These receipts are included in the accompanying Revenue Account.

The amounts given hereunder are deducted from the "Gross" Expenditure for the year, in the various activities covered under the sections of "Unit Cost" denoted in this schedule, i.e., Public Schools, Collegiate Institutes, etc., etc.

PUBLIC SCHOOLS

Provincial Grants:—

General Grant.....	\$35,434.83
Special Teachers .....	15,402.08
Music.....	180.00
Art.....	60.00
Practice Teaching.....	500.00
Auxiliary Classes.....	7,421.44
Night Schools.....	3,312.27
Cadets.....	8,380.00

\$70,690.62

Students' Fees, Day Classes.....

49,736.64

Students' Fees, Night Classes.....

1,030.00

Sundry Income from Various Sources.....

5,651.29

Total Public School Income for year, excluding

Proceeds of Taxation .....

\$127,108.55

COLLEGIATES

Provincial Grants:—

General Grants.....	\$14,882.70
Night Schools.....	1,631.25
Cadets .....	2,242.50

\$18,756.45

Students' Fees, Day Classes.....

21,753.94

Students' Fees, Night Classes.....

1,748.00

Sundry Income from Various Sources.....

753.61

Total Collegiate Income for year, excluding Proceeds  
of Taxation.....

\$43,012.00

Carried Forward..... \$170,120.55

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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	Brought Forward	\$170,120.55
<b>TECHNICAL SCHOOLS</b>		
Provincial Grants:—		
Day Classes.....	\$51,643.37	
Evening Classes.....	18,941.34	
Auxiliary Classes.....	600.00	
Cadets .....	50.00	
	-----	
		\$71,234.71
Students' Fees, Day Classes.....		16,538.51
Students' Fees, Night Classes.....		18,581.00
Sundry Income from Various Sources.....		408.33
		-----
Total Technical Income for year, excluding Proceeds of Taxation.....		\$106,762.55
<b>HIGH SCHOOL OF COMMERCE</b>		
Provincial Grants:—		
Day Classes.....	\$32,497.45	
Evening Classes.....	5,557.20	
Cadets.....	50.00	
	-----	
		\$38,104.65
Students' Fees, Day Classes.....		5,611.22
Students' Fees, Night Classes.....		4,510.00
Sundry Income from Various Sources.....		204.16
		-----
Total High School of Commerce Income for year, excluding Proceeds of Taxation.....		\$48,430.03
Total Income for year, for all Schools, exclusive of all Municipal Grants.....		<u>\$325,313.13</u>



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Salaries, Principals and Teachers.....	\$3,137,925.59	62,174	\$50.47			\$3,002,640.56	59,373	\$50.57		
Supplies for Pupils.....	127,321.57	62,174	2.05			145,647.61	59,373	2.45		
Inspection.....	55,086.56	62,174	.89			55,273.03	59,373	.93		
Kindergarten.....	261,168.80	5,134	50.87			272,823.66	5,778	47.22		
Total	\$3,581,502.52	67,308	\$53.21			\$3,476,384.86	65,151	\$53.36		
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses .....	\$315,079.33	67,308	\$4.68			\$311,299.70	65,151	\$4.78		
Fuel.....	182,866.01	67,308	2.71			158,529.31	65,151	2.43		
Gas.....	2,664.84	67,308	.04			3,158.33	65,151	.05		
Electricity.....	26,813.10	67,308	.40			29,625.21	65,151	.46		
Water.....	25,144.89	67,308	.38			22,867.73	65,151	.35		
Telephones.....	5,991.49	67,308	.09			6,022.76	65,151	.09		
Miscellaneous.....	29,011.95	67,308	.43			24,967.14	65,151	.38		
Total.....	\$587,571.61	67,308	\$8.73			\$556,470.18	65,151	\$8.54		
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Buildings:										
Repairs to Buildings.....	\$208,115.04	67,308	\$3.09			\$176,086.24	65,151	\$2.70		
Repairs to Furniture and Equipment.....	24,354.47	67,308	.36			30,391.21	65,151	.47		
Portable Buildings and Temporary Class-rooms.....	11,151.26	67,308	.17			13,993.73	65,151	.21		
Insurance.....	17,184.31	67,308	.25			17,307.56	65,151	.27		
Depreciation (See Fifth Cost).....										
Total.....	\$260,805.08	67,308	\$3.87			\$237,778.74	65,151	\$3.65		

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupil	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>										
Cost of Administration:										
N.B.—The Public Schools' Proportion of Total General Administration Expense is 76%.										
P.S. Proportion of General Administration Salaries.....	\$154,611.95	67,308	\$2.30			\$149,736.51	65,151	\$2.30		
Office Expenses.....	21,068.64	67,308	.31			23,070.36	65,151	.35		
Administration Building Upkeep and Sundry G. A. Expenses.....	22,280.08	67,308	.33			24,808.27	65,151	.38		
General Repairs to Buildings and Furniture.....	6,684.33	67,309	.10			6,525.57	65,151	.10		
Transportation Expenses.....	31,194.43	67,308	.47			29,752.90	65,151	.46		
Prizes and Medals.....	1,323.04	67,308	.02			1,308.79	65,151	.02		
Depreciation of Administration Building, (See Fifth Cost).....										
Bank Interest.....	26.88	67,308				2,796.63	65,151	.04		
Tax Collection Charges.....	109,249.13	67,308	1.62			106,238.04	65,151	1.63		
Exchange and Commission on Debt Charges.....										
Total.....	\$346,438.48	67,308	\$5.15			\$344,237.07	65,151	\$5.28		
<b>FIFTH COST OF EDUCATION:</b>										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$771,734.36	67,308	\$11.46			\$680,679.10	65,151	\$10.45		
Sinking Fund Charges.....	130,351.47	67,308	1.94			121,910.04	65,151	1.87		
Serial Debenture Redemptions.....	86,991.17	67,308	1.29			65,261.54	65,151	1.00		
Total.....	\$989,077.00	67,308	\$14.69			\$867,850.68	65,151	\$13.32		
<b>Recreation Purposes:</b>										
Games and Rinks.....	\$6,490.04	67,308	\$ .10			\$3,245.00	65,151	\$ .05		
Cadet Purposes.....	8,694.05	67,308	.13			650.10	65,151	.01		
Total.....	\$15,184.09	67,308	\$ .23			\$3,895.10	65,151	\$ .06		



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>Special Activities:</b>										
Forest and Open Air Schools:										
Orde Street.....	\$1,717.58	62	\$27.70			\$1,682.76	74	\$22.74		
Victoria Park.....	12,014.49	103	116.65			7,981.32	81	98.53		
High Park.....	11,074.19	117	94.65			9,343.38	109	85.72		
Summer Schools.....	5,411.31	555	9.75							
Supervised Playgrounds.....	11,372.88	2,554	4.45			12,249.50	5,089	2.41		
Vacation Schools.....	1,715.60	385	4.46			1,205.00	430	2.80		
Night Schools.....	25,850.36			1,002	\$25.80	29,353.13			1,262	\$23.26
Total.....	\$69,156.41			1,002	\$25.80	\$61,815.09			1,262	\$23.26

### SUMMARY OF TOTALS FOR PUBLIC SCHOOLS ONLY

First Cost of Education.....	\$3,581,502.52	67,308	\$53.21			\$3,476,384.86	65,151	\$53.36		
Second Cost of Education.....	587,571.61	67,308	8.73			556,470.18	65,151	8.54		
Third Cost of Education.....	260,805.08	67,308	3.87			237,778.74	65,151	3.65		
Fourth Cost of Education.....	346,438.48	67,308	5.15			344,237.07	65,151	5.28		
Fifth Cost of Education.....	989,077.00	67,308	14.69			867,850.68	65,151	13.32		
Recreation Purposes.....	15,184.09	67,308	.23			3,895.10	65,151	.06		
Gross Cost per Pupil.....	\$5,780,578.78	67,308	\$85.88			\$5,486,616.63	65,151	\$84.21		
Less Revenue Received from Provincial Grants, Fees, etc	127,108.55	67,308	1.82	1,002	4.34	121,358.11	65,151	1.82	1,262	2.21
Net Cost per Pupil.....	\$5,653,470.23	67,308	\$84.06	1,002	<del>\$4.34</del>	\$5,365,258.52	65,151	\$82.39	1,262	<del>\$2.21</del>
Special Activities.....	69,156.41	67,308	.64	1,002	25.80	61,815.09	65,151	.50	1,262	23.26
Total.....	\$5,722,626.64	67,308	\$84.70	1,002	\$21.46	\$5,427,073.61	65,151	\$82.89	1,262	\$21.05

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## Unit Cost Statement

### COLLEGIATE INSTITUTES AND HIGH SCHOOLS

The Schedule below is a summary of the Registration and Attendance Statistics, as furnished by the various Principals, for the calendar year of 1923.

The totals in each case are the figures used in the "Unit Cost" Statement immediately following herewith.

NAME OF INSTITUTE	AVERAGE REGISTERED NO. OF PUPILS				NO. OF PUPILS ACTUALLY ATTENDING			
	Day Classes	Evening Classes	Manual Training	Domestic Science	Day Classes	Evening Classes	Manual Training	Domestic Science
Davenport High School.....	331				297			
Harbord Collegiate.....	848	655			765	140		
Humberside Collegiate.....	905				838			
Jarvis Street Collegiate.....	778	580			761	112		
Malvern Avenue Collegiate.....	476				424			
North Toronto Collegiate.....	657	108			570	62		
Oakwood Collegiate.....	1,225		305	278	1,117		282	265
Parkdale Collegiate.....	825				747			
Riverdale Collegiate.....	893		299	256	827		267	232
Totals.....	6,938	1,343	604	534	6,346	314	549	497

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### COLLEGIATE INSTITUTES AND HIGH SCHOOLS

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION:										
Ordinary Instruction:										
Salaries, Principals and Teachers.....	\$624,002.37	6,346	\$98.33			\$535,109.05	5,758	\$92.93		
Supplies for Pupils.....	7,953.02	6,346	1.25			5,807.99	5,758	1.01		
Inspection.....										
Total.....	\$631,955.39	6,346	\$99.58			\$540,917.04	5,758	\$93.94		
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses.....	\$44,359.81	6,346	\$6.99			\$39,457.89	5,758	\$6.85		
Fuel, Gas, Electricity, Water and Tele- phones.....	35,115.71	6,346	5.53			29,861.53	5,758	5.19		
Miscellaneous.....	11,168.95	6,346	1.76			8,600.62	5,758	1.49		
Total.....	\$90,644.47	6,346	\$14.28			\$77,920.04	5,758	\$13.53		
THIRD COST OF EDUCATION:										
Cost of Upkeep of Collegiate Insti- tutes and High School Buildings:										
Repairs to Buildings.....	\$25,506.42	6,346	\$4.02			\$23,945.60	5,758	\$4.16		
Repairs to Furniture and Equipment.....	2,528.89	6,346	.40			3,315.96	5,758	.58		
Insurance.....	2,962.40	6,346	.47			2,661.92	5,758	.46		
Depreciation (See Fifth Cost).....										
Total.....	\$30,997.71	6,346	\$4.89			\$29,923.48	5,758	\$5.20		



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### COLLEGIATE INSTITUTES AND HIGH SCHOOLS

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
N.B.—The Collegiate Institutes' and High Schools' Proportion of Total General Administration Expense is 13%.										
Proportion of General Administration										
Salaries.....	\$26,446.78	6,346	\$4.17			\$20,588.77	5,758	\$3.57		
Office Expenses.....	3,603.84	6,346	.57			3,172.17	5,758	.55		
Transportation Expenses.....	5,335.89	6,346	.84			4,091.02	5,758	.71		
Administration Building Upkeep and Sundry General Administration Expenses.....	5,314.67	6,346	.84			4,367.66	5,758	.76		
Depreciation on Administration Building, etc. (See Fifth Cost).....										
Bank Interest.....	4.60	6,346				384.54	5,758	.07		
Tax Collection Charges.....	17,928.06	6,346	2.82			14,607.73	5,758	2.54		
Exchange and Commission on Debt Charges.....										
Prizes and Medals.....										
Total.....	\$58,633.84	6,346	\$9.24			\$47,211.89	5,758	\$8.20		
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation" the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$136,295.90	6,346	\$21.48			\$98,428.14	5,758	\$17.09		
Sinking Fund Charges.....	21,734.95	6,346	3.42			22,558.03	5,758	3.92		
Serial Debenture Redemptions.....	15,107.08	6,346	2.38			7,859.33	5,758	1.37		
Total.....	\$173,137.93	6,346	\$27.28			\$128,845.50	5,758	\$22.38		
Recreation Purposes:										
Gymnasium.....	\$832.29	6,346	\$ .13			\$541.67	5,758	\$ .09		
Cadet Purposes.....	2,276.00	6,346	.36			6,200.00	5,758	1.08		
Games and Rinks.....	3,027.20	6,346	.48			1,750.00	5,758	.30		
Total.....	\$6,135.49	6,346	\$ .97			\$8,491.67	5,758	\$1.47		
Special Activities:										
Night Schools.....	\$13,554.59			314	\$43.17	\$10,961.25			226	\$48.50
Total.....	\$13,554.59			314	\$43.17	\$10,961.25			226	\$48.50

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### COLLEGIATE INSTITUTES AND HIGH SCHOOLS

#### SUMMARY OF TOTALS FOR COLLEGIATE INSTITUTES AND HIGH SCHOOLS ONLY

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$631,955.39	6,346	\$99.58			\$540,917.04	5,758	\$93.94		
Second Cost of Education.....	90,644.47	6,346	14.28			77,920.04	5,758	13.53		
Third Cost of Education.....	30,997.71	6,346	4.89			29,923.48	5,758	5.20		
Fourth Cost of Education.....	58,633.84	6,346	9.24			47,211.89	5,758	8.20		
Fifth Cost of Education.....	173,137.93	6,346	27.28			128,845.50	5,758	22.38		
Recreation Purposes.....	6,135.49	6,346	.97			8,491.67	5,758	1.47		
Gross Cost per Pupil.....	\$991,504.83	6,346	\$156.24			\$833,309.62	5,758	\$144.72		
Less Revenue Received from Provincial Grants, Fees, etc.....	43,012.00	6,346	6.24	314	\$10.76	\$38,114.81	5,758	\$6.17	226	\$11.52
Net Cost per Pupil.....	\$948,492.83	6,346	\$150.00	314	10.76	\$795,194.81	5,758	\$138.55	226	\$11.52
Special Activities.....	13,554.59			314	43.17	10,961.25			226	48.50
Total.....	\$962,047.42	6,346	\$150.00	314	\$32.41	\$806,156.06	5,758	\$138.55	226	\$36.98



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>										
<b>Technical Instruction, "Day and Evening Classes Combined":</b>										
Teachers' Salaries.....	\$261,282.25	1,913	\$85.75	1,344	\$72.36	\$245,827.19	2,091	\$90.13	1,438	\$39.89
Supplies for Pupils.....	20,990.64	1,913	7.05	1,344	5.58	20,816.74	2,091	6.39	1,438	5.19
Total.....	\$282,272.89	1,913	\$92.80	1,344	\$77.94	\$266,643.93	2,091	\$96.52	1,438	\$45.08
<b>SECOND COST OF EDUCATION:</b>										
<b>Cost of Keeping School Open for Instruction:</b>										
Caretaking Expenses.....	\$30,976.37	1,913	\$15.13	1,344	\$1.51	\$31,601.43	2,091	\$13.85	1,438	\$1.83
Engineers' Salaries and Expenses.....	11,523.10	1,913	4.02	1,344	2.86	11,143.75	2,091	3.55	1,438	2.58
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses.....	33,425.95	1,913	11.62	1,344	8.32	26,459.55	2,091	8.44	1,438	6.14
Total.....	\$75,925.42	1,913	\$30.77	1,344	\$12.69	\$69,204.73	2,091	\$25.84	1,438	\$10.55
<b>THIRD COST OF EDUCATION:</b>										
<b>Cost of Upkeep of School Building:</b>										
Repairs.....	\$355.42	1,913	\$ .12	1,344	\$ .09	\$323.14	2,091	\$ .10	1,438	\$ .07
Insurance.....	1,631.54	1,913	.57	1,344	.40	1,627.00	2,091	.52	1,438	.38
Depreciation (See Fifth Cost).....										
Total.....	\$1,986.96	1,913	\$ .69	1,344	\$ .49	\$1,950.14	2,091	\$ .62	1,438	\$ .45

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Central Technical School's Proportion of total General Administration is 7%.										
Technical School's Proportion of General Administration Salaries.....	\$14,240.57	1,913	\$4.96	1,344	\$3.53	\$11,230.24	2,091	\$3.58	1,438	\$2.60
Office Expenses.....	1,940.53	1,913	.68	1,344	.48	1,730.28	2,091	.55	1,438	.40
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	6,922.06	1,913	2.41	1,344	1.72	4,418.63	2,091	1.41	1,438	1.02
Administration Building, Proportion of Depreciation (See Fifth Cost).....										
Bank Interest.....	2.48	1,913		1,344		209.74	2,091	.07	1,438	.05
Tax Collection Charges.....	8,174.18	1,913	2.85	1,344	2.03	7,967.85	2,091	2.54	1,438	1.85
Exchange and Commission on Debt Charges.....										
Total.....	\$31,279.82	1,913	\$10.90	1,344	\$7.76	\$25,556.74	2,091	\$8.15	1,438	\$5.92
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$93,326.55	1,913	\$32.52	1,344	\$23.15	\$91,586.03	2,091	\$29.20	1,438	\$21.23
Sinking Fund Charges.....	33,156.81	1,913	11.56	1,344	8.22	32,163.68	2,091	10.26	1,438	7.46
Serial Debenture Redemptions.....	22,270.64	1,913	7.76	1,344	5.52	21,205.87	2,091	6.76	1,438	4.91
Total.....	\$148,754.00	1,913	\$51.84	1,344	\$36.89	\$144,955.58	2,091	\$46.22	1,438	\$33.60
Recreation Purposes:										
Cadet Purposes.....	\$226.75	1,913	\$ .08	1,344	\$ .06	\$2,500.00	2,091	\$ .80	1,438	\$ .58
Sundry Expenses.....	104.77	1,913	.04	1,344	.02					
Gymnasium.....										
Total.....	\$331.52	1,913	\$ .12	1,344	\$ .08	\$2,500.00	2,091	\$ .80	1,438	\$ .58

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL TECHNICAL SCHOOL

#### SUMMARY OF TOTALS FOR CENTRAL TECHNICAL SCHOOL ONLY

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$282,272.89	1,913	\$92.80	1,344	\$77.94	\$266,643.93	2,091	\$96.52	1,438	\$45.08
Second Cost of Education.....	75,925.42	1,913	30.77	1,344	12.69	69,204.73	2,091	25.84	1,438	10.55
Third Cost of Education.....	1,986.96	1,913	.69	1,344	.49	1,950.14	2,091	.62	1,438	.45
Fourth Cost of Education .....	31,279.82	1,913	10.90	1,344	7.76	25,556.74	2,091	8.15	1,438	5.92
Fifth Cost of Education.....	148,754.00	1,913	51.84	1,344	36.89	144,955.58	2,091	46.22	1,438	33.60
Recreation Purposes.....	331.52	1,913	.12	1,344	.09	2,500.00	2,091	.80	1,438	.58
Gross Cost per Pupil.....	\$540,550.61	1,913	\$187.12	1,344	\$135.86	\$510,811.12	2,091	\$178.15	1,438	\$96.18
Less Revenue Received from Provincial Grants, Fees, etc.....	103,132.55	1,913	35.65	1,344	26.00	104,829.87	2,091	33.21	1,438	24.61
Net Cost per Pupil.....	\$437,418.06	1,913	\$151.47	1,344	\$109.86	\$405,981.25	2,091	\$144.94	1,438	\$71.57



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

RIVERDALE TECHNICAL SCHOOL

		GROSS COST PER PUPIL IN 1923			
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>					
Teachers' Salaries.....	\$27,018.41	543	\$27.94	242	\$48.96
Supplies for Pupils.....	5,902.74	543	6.92	242	8.85
Total.....	\$32,921.15	543	\$34.86	242	\$57.81
<b>SECOND COST OF EDUCATION:</b>					
<b>Cost of Keeping School Open for Instruction:</b>					
Caretaking Expenses.....	\$2,693.34	543	\$3.31	242	\$3.71
Engineers' Salaries and Expenses.....	854.17	543	1.05	242	1.17
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses.....	4,664.28	543	5.83	242	6.19
Total.....	\$8,211.79	543	\$10.19	242	\$11.07
<b>THIRD COST OF EDUCATION:</b>					
<b>Cost of Upkeep of School Building:</b>					
Repairs.....	\$104.62	543	\$ .13	242	\$ .14
Insurance.....	26.50	543	.03	242	.04
Depreciation (See Fifth Cost).....					
Total.....	\$131.12	543	\$ .16	242	\$ .18

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### RIVERDALE TECHNICAL SCHOOL

		GROSS COST PER PUPIL IN 1923			
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>					
<b>Cost of Administration:</b>					
N.B.—The Riverdale Technical School's Proportion of Total General Administration is 1%.					
Technical Schools' Proportion of General Administration Salaries.....	\$2,034.37	543	\$2.50	242	\$2.80
Office Expenses.....	277.22	543	.34	242	.38
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	757.67	543	.93	242	1.05
Administration Building Proportion of Depreciation (See Fifth Cost).....					
Bank Interest.....	.35	543		242	
Tax Collection Charges.....	1,210.04	543	1.48	242	1.67
Exchange and Commission on Debt Charges.....					
Total .....	\$4,279.65	543	\$5.25	242	\$5.90
<b>FIFTH COST OF EDUCATION:</b>					
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.					
Debenture Interest.....	\$20,586.34	543	\$25.28	242	\$28.35
Sinking Fund Charges.....	28.21	543	.03	242	.04
Serial Debenture Redemptions.....	3,590.97	543	4.41	242	4.95
Total .....	\$24,205.52	543	\$29.72	242	\$33.34
<b>Recreation Purposes:</b>					
Gymnasium.....	\$49.59	543	\$ .06	242	\$ .07
Total.....	\$49.59	543	\$ .06	242	\$ .07



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### RIVERDALE TECHNICAL SCHOOL

#### SUMMARY OF TOTALS FOR RIVERDALE TECHNICAL SCHOOL ONLY

		GROSS COST PER PUPIL IN 1923			
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$32,921.15	543	\$34.86	242	\$57.81
Second Cost of Education.....	8,211.79	543	10.19	242	11.07
Third Cost of Education.....	131.12	543	.16	242	.18
Fourth Cost of Education.....	4,279.65	543	5.25	242	5.90
Fifth Cost of Education.....	24,205.52	543	29.72	242	33.34
Recreation Purposes.....	49.59	543	.06	242	.07
Gross Cost per Pupil	\$69,798.82	543	\$80.24	242	\$108.37
Less Revenue Received from Provincial Grants, Fees, etc.....	3,030.00	543	83	242	10.65
Net Cost per Pupil	\$66,768.82	543	\$79.41	242	\$97.72

#### TECHNICAL AUXILIARY CLASSES

Huron Street Branch.....	\$5,151.21	35	\$147.18		
Wellesley Street Branch.....	\$4,417.24	33	133.86		
Total.....	\$9,568.45	68	\$140.71		
Less Revenue Received from Provincial Grants, Fees, etc.....	600.00	68	8.82		
Net Total.....	\$8,968.45	68	\$131.89		

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### TECHNICAL EDUCATION

#### SUMMARY OF TOTALS FOR ALL TECHNICAL SCHOOLS AND BRANCHES

		GROSS COST PER PUPIL IN 1923			
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$315,194.04	2,456	\$79.99	1,586	\$74.87
Second Cost of Education.....	84,137.21	2,456	26.22	1,586	12.45
Third Cost of Education.....	2,118.08	2,456	.58	1,586	.45
Fourth Cost of Education.....	35,559.47	2,456	9.65	1,586	7.47
Fifth Cost of Education.....	172,959.52	2,456	46.95	1,586	36.35
Recreation.....	381.11	2,456	.10	1,586	.08
Gross Cost per Pupil.....	\$610,349.43	2,456	\$163.49	1,586	\$131.67
Less Revenue Received from Provincial Grants, Fees, etc	106,162.55	2,456	27.95	1,586	23.66
Net Cost per Pupil.....	\$504,186.88	2,456	\$135.54	1,586	\$108.01
Special Activities.....	8,968.45	68	\$131.89		
Total.....	\$513,155.33	2,524	\$135.44	1,586	\$108.01

## UNIT COST OF EDUCATION

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### MEMO re HIGH SCHOOL OF COMMERCE

The actual attendance in the Day Classes of 1,425 means that the equivalent of 1,425 pupils attended the High School of Commerce Day Sessions for  $5\frac{1}{2}$  hours for the whole of the 200 teaching days of the calendar year.

The actual attendance of 517 pupils in the Evening Classes means that the equivalent of 517 pupils attended the Evening Classes at every session, in every period, for every class connected with the Commercial Evening Classes, either at the Central or at the Branch Schools.

The total Day Class teaching hours for the year, i.e.,  $200 \times 5\frac{1}{2}$  makes a total for teaching hours of 1,100 during which 44 rooms were used, making a total of 48,400 teaching hours.

The total Evening Class teaching hours (one evening session being 2 hours) are made up as follows:—

49 evenings, Mondays and Wednesdays combined, using 38 rooms.

49 evenings, Tuesdays and Thursdays combined, using 22 rooms.

24 evenings, Fridays, using 5 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 6,120 teaching hours.

This means that for Day and Evening Classes, i.e.,  $48,400 + 6,120$  we have a total of 54,520 hours on a per room basis.

The ratio of these two items to the total is approximately 89 per cent. and 11 per cent. respectively, and this proportion has been used in the division of expenses in High School of Commerce Statement immediately following herewith.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### HIGH SCHOOL OF COMMERCE

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>										
<b>Ordinary Instruction:</b>										
Teachers' Salaries.....	\$128,447.88	1,425	\$90.14			\$102,319.93	1,245	\$82.18		
Supplies for Pupils.....	2,344.21	1,425	1.64			2,096.56	1,245	1.68		
Total.....	\$130,792.09	1,425	\$91.78			\$104,416.49	1,245	\$83.86		
<b>Additional Instruction:</b>										
Night School and Branches.....	\$20,439.62			517	\$39.54	\$19,038.33			519	\$36.68
Total.....	\$20,439.62			517	\$39.54	\$19,038.33			519	\$36.68
Total.....	\$151,231.71	1,425	\$91.78	517	\$39.54	\$123,454.82	1,245	\$83.86	519	\$36.68
<b>SECOND COST OF EDUCATION:</b>										
<b>Cost of Keeping School Open for Instruction:</b>										
Caretaking Expenses.....	\$11,969.09	1,425	\$6.36	517	\$5.62	\$10,507.86	1,245	\$6.16	519	\$5.47
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses.....	17,121.35	1,425	10.64	517	3.79	12,918.03	1,245	8.92	519	3.48
Total.....	\$29,090.44	1,425	\$17.00	517	\$9.41	\$23,425.89	1,245	\$15.08	519	\$8.95
<b>THIRD COST OF EDUCATION:</b>										
<b>Cost of Upkeep of School Building:</b>										
Repairs.....	\$3,020.04	1,425	\$1.88	517	\$ .64	\$2,604.68	1,245	\$1.80	519	\$ .70
Insurance.....	667.38	1,425	.42	517	.14	1,192.10	1,245	.82	519	.32
Depreciation (See Fifth Cost).....										
Total.....	\$3,687.42	1,425	\$2.30	517	\$ .78	\$3,796.78	1,245	\$2.62	519	\$1.02



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### HIGH SCHOOL OF COMMERCE

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Proportion of Total General Administration Expense Chargeable to High School of Commerce is 3%.										
High School of Commerce Proportion of General Administration Salaries.....	\$6,103.10	1,425	\$3.81	517	\$1.30	\$5,615.12	1,245	\$3.88	519	\$1.52
Office Expense.....	831.66	1,425	.52	517	.18	865.14	1,245	.60	519	.23
Administration Building Upkeep, Transportation and Sundry Expenses.....	2,273.04	1,425	1.42	517	.48	2,321.83	1,245	1.60	519	.63
Bank Interest.....	1.06	1,425		517		104.87	1,245	.07	519	.03
Tax Collection Charges.....	3,501.58	1,425	2.19	517	.75	3,983.93	1,245	2.75	519	1.07
Exchange and Commission on Debt Charges.....										
Total.....	\$12,710.44	1,425	\$7.94	517	\$2.71	\$12,890.89	1,245	\$8.90	519	\$3.48
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$38,039.65	1,425	\$23.76	517	\$8.09	\$31,087.16	1,245	\$21.48	519	\$8.38
Sinking Fund Charges.....	5,952.46	1,425	3.72	517	1.27	5,779.10	1,245	3.99	519	1.56
Serial Debenture Redemptions.....	3,452.18	1,425	2.15	517	.73	2,707.12	1,245	1.87	519	.73
Total.....	\$47,444.29	1,425	\$29.63	517	\$10.09	\$39,573.38	1,245	\$27.34	519	\$10.67
Recreation Purposes:										
Sundry Expenses.....										
Cadet Purposes.....	\$58.70	1,425	\$ .04	517	\$ .01					
Gymnasium.....	241.28	1,425	.15	517	.05					
Total.....	\$299.98	1,425	\$ .19	517	\$ .06					

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### HIGH SCHOOL OF COMMERCE

#### SUMMARY OF TOTALS FOR HIGH SCHOOL OF COMMERCE ONLY

	GROSS COST PER PUPIL IN 1923					CORRESPONDING GROSS COST PER PUPIL IN 1922				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
First Cost of Education.....	\$151,231.71	1,425	\$91.78	517	\$39.54	\$123,454.82	1,245	\$83.86	519	\$36.68
Second Cost of Education.....	29,090.44	1,425	17.00	517	9.41	23,425.89	1,245	15.08	519	8.95
Third Cost of Education.....	3,687.42	1,425	2.30	517	.78	3,796.78	1,245	2.62	519	1.02
Fourth Cost of Education.....	12,710.44	1,425	7.94	517	2.71	12,890.89	1,245	8.90	519	3.48
Fifth Cost of Education.....	47,444.29	1,425	29.63	517	10.09	39,573.38	1,245	27.34	519	10.67
Recreation Purposes.....	299.98	1,425	.19	517	.06					
Gross Cost per Pupil.....	\$244,464.28	1,425	\$148.84	517	\$62.59	\$203,141.76	1,245	\$137.80	519	\$60.80
Less Revenue Received from Provincial Grants, Fees, etc.....	48,430.03	1,425	26.92	517	19.47	38,305.01	1,245	22.91	519	18.84
Net Cost per Pupil.....	\$196,034.25	1,425	\$121.92	517	\$43.12	\$164,836.75	1,245	\$114.89	519	\$41.96



# TORONTO BOARD OF EDUCATION

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YEAR ENDING 31st DECEMBER, 1923

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## *“UNIT COST OF EDUCATION”*

Based on figures of  
“Average Registered Attendance of Pupils”  
for the  
200 Teaching Days



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION RE AVERAGE REGISTERED ATTENDANCE OF PUPILS

### PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1923 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE					CORRESPONDING GROSS COST PER PUPIL IN 1922 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Ordinary Instruction . . . . .	\$3,581,502.52	77,784	\$46.04			\$3,476,384.86	76,787	\$45.27		
Cost of Keeping Schools Open for Instruction . . . . .	587,571.61	77,784	7.55			556,470.18	76,787	7.25		
Cost of Upkeep of School Buildings. . . . .	260,805.08	77,784	3.35			237,778.74	76,787	3.10		
Cost of Administration . . . . .	346,438.48	77,784	4.45			344,237.07	76,787	4.48		
Depreciation. . . . .	989,077.00	77,784	12.72			867,850.68	76,787	11.30		
Recreation Purposes . . . . .	15,184.09	77,784	.20			3,895.10	76,787	.05		
Gross Cost per Pupil . . . . .	\$5,780,578.78	77,784	\$74.31			\$5,486,616.63	76,787	\$71.45		
Less Revenue Received from Provincial Grants, Fees, etc. . . . .	127,108.55	77,784	1.58	1,435	\$3.03	121,358.11	76,787	\$1.54	1,806	1.55
Net Cost per Pupil . . . . .	\$5,653,470.23	77,784	\$72.73	1,435	3.03	\$5,365,258.52	76,787	\$69.91	1,806	1.55
Special Activities. . . . .	69 56.41	77,784	.56	1,435	18.02	61,815.09	76,787	.42	1,806	16.25
Total. . . . .	\$5,722,626.64	77,784	\$73.29	1,435	\$14.99	\$5,427,073.61	76,787	\$70.33	1,806	\$14.70

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

UNIT COST OF EDUCATION RE AVERAGE REGISTERED ATTENDANCE OF PUPILS

COLLEGIATE INSTITUTES AND HIGH SCHOOLS

	GROSS COST PER PUPIL IN 1923 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE					CORRESPONDING GROSS COST PER PUPIL IN 1922 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Ordinary Instruction.....	\$631,955.39	6,938	\$91.09	.....	.....	\$540,917.04	6,359	\$85.06	.....	.....
Cost of Keeping Schools Open for Instruction.....	90,644.47	6,938	13.06	.....	.....	77,920.04	6,359	12.25	.....	.....
Cost of Upkeep of School Buildings.....	30,997.71	6,938	4.47	.....	.....	29,923.48	6,359	4.71	.....	.....
Cost of Administration.....	58,633.84	6,938	8.45	.....	.....	47,211.89	6,359	7.42	.....	.....
Depreciation.....	173,137.93	6,938	24.96	.....	.....	128,845.50	6,359	20.26	.....	.....
Recreation Purposes.....	6,135.49	6,938	.88	.....	.....	8,491.67	6,359	1.34	.....	.....
Gross Cost per Pupil.....	991,504.83	6,938	\$142.91	.....	.....	833,309.62	6,359	131.04	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	43,012.00	6,938	5.71	1,343	2.51	38,114.81	6,359	5.58	1,087	2.40
Net Cost per Pupil.....	\$948,492.83	6,938	\$137.20	1,343	\$2.51	\$795,194.81	6,359	\$125.46	1,087	\$2.40
Special Activities.....	13,554.59	.....	.....	1,343	10.09	10,961.25	.....	.....	1,087	10.09
Total.....	\$962,047.42	6,938	\$137.20	1,343	\$7.58	\$806,156.06	6,359	\$125.46	1,087	\$7.69

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## RECONCILIATION OF THE UNIT COST STATEMENT WITH THE REVENUE ACCOUNT 1923

Expenditure as per Unit Cost Statement:—

On Public Schools.....	\$5,722,626.64	
On High Schools.....	962,047.42	
On Technical Schools.....	513,155.33	
On High School of Commerce.....	196,034.25	
		<u>\$7,393,863.64</u>

Expenses not applicable to Educational Costs:—

Superannuation Allowances.....	\$39,667.62	
Special Meetings.....	16,741.97	
Debt Charges on Sites, etc. (exclusive of Debenture Interest).....	57,979.72	
		<u>\$114,389.31</u>
Provincial Grants, Students' Fees, etc., which have been deducted from expenditures in the Unit Cost Statement.....		325,313.13
Gross Expenditure as per Revenue Account for year ended 31st December, 1923.....		<u>\$7,833,566.08</u>
Excess of Receipts over Expenditures for Year.....		331,439.50
Total of Revenue Account as per details.....		<u><u>\$8,165,005.58</u></u>

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO






## TORONTO'S COST OF EDUCATION

### WHERE THE MONEY COMES FROM!

To enable our citizens to readily understand just where the funds are derived in order to carry on our educational system, and in what ratio these are provided by the Toronto taxpayers, grants from the Provincial Government, the students themselves and minor sundry receipts, the diagram following has been prepared.

The total Revenue received from all sources in 1923 was \$8,165,005.58.

See the Revenue Account herewith for details:—

Revenue Received	Ration of Revenue Received to Total Revenue	Percentage of Each Section	From Whom Received
\$7,839,692.45	 ...	96.02%	Toronto's Taxpayers.
198,786.43	 .....	2.43%	Grants from Provincial Government.
119,509.31	 .....	1.46%	Students themselves, in Fees.
7,017.39	 .....	.09%	Sundry Minor Receipts.
\$8,165,005.58	 .....	100.00%	Total Revenue from all Sources.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## SUNDRY EXTRACTS FROM REPORT

The serious difficulty in the publication of a Report of this nature is that there is such a mass of figures that the man who wishes to get at some particular section quickly and not being familiar with the Report, would possibly experience a little difficulty in his efforts, although it has been our desire to prepare the statistics as simply as possible.

To anticipate this need, we have prepared a number of questions which might readily be asked by a citizen on various topics, and have given also the answers to these questions. These statistics are all included in the preceding pages, but to make the Report more interesting, and also more useful, these items have been selected from the general statistics.

As the Unit Costs, etc., are kept in sections, such as Public School Pupils, etc., the Unit Costs are continued in the details in similar sections, in order not to confuse the issue.

It is to be hoped these figures will prove interesting and useful to those coming in contact with the Report.

### GENERAL INFORMATION:

1. How much did the Board spend altogether for Educational Purposes in Toronto in 1923, including Sinking Fund and Debenture Interest Charges?

Answer.....\$7,833,566.08

2. What did it cost to operate the whole of the School System, excluding Capital Charges for the year 1923?

Answer .....\$6,373,411.41

3. What did the Operating Charges cover?

Answer—(a) Principals', Teachers' and Inspectors' Salaries.

(b) General Educational supplies, such as Text Books, Writing Books, Pens, Pencils, etc.

(c) Cost of Upkeep of School Buildings, covering Maintenance of Grounds, Buildings and Equipment in good working order.

(d) Cost of keeping Schools open, covering Caretakers' Expenses, Fuel, Light, etc.

(e) Cost of Administration, covering the cost of Superannuation Allowances to Teachers, etc., who have been pensioned off; cost of Departments taking care of the work of the system, etc., as follows:—Architects' Department, for plans and specifications of School Buildings, etc., Purchasing and Supply Department, for the purchasing and distribution of all supplies. Maintenance Department, for the supervision of the Maintenance of the School Buildings, etc. Treasury Department, for the payment of all Pay Rolls, Contracts, Accounts and all the consequent accounting of the School Board. Secretarial Department, to keep the minutes and records of the Board and the various Committees.

4. What were the total Capital Charges on all the Board's Land, Buildings and Equipment for the year 1923?

Answer.....\$1,460,154.67

5. What do the Capital Charges consist of?

Answer—When the Board purchases these lands, and proceeds with the erection of School Buildings, they have to raise the money through the sale of Debentures of the City of Toronto. The Capital Charges are to meet the interest on these Debentures and also to set aside a fixed amount each year for the repayment of the debt.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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6. What is the valuation, based on the Actual Cost, of all Lands and School Buildings owned by the Board at the close of 1923?  
 Answer.....\$23,049,162.07
  
7. What is the total of the Debenture Debt owing against these Lands and Buildings?  
 Answer .....\$19,517,597.02
  
8. What was the total of the Average Registered Attendance (which means the average each month of the total number of children on the rolls) in the whole of Toronto's Schools for the calendar year 1923, for Day Pupils, including Kindergarten?  
 Answer.....90,075
  
9. What was the total of the average Actual Attendance (which means the Actual Attendance of the children on the rolls referred to in Question 8) in the whole of Toronto's Schools for the calendar year 1923, for Day Pupils?  
 Answer.....77,603
  
10. How many Schools, etc., were there under the Toronto School Board's supervision, as regards teaching at the close of 1923?  

Answer.....	Public Schools.....	103
	Collegiates.....	9
	Technical.....	2
	High School of Commerce.....	1
	Total.....	115
  
11. How many Principals and Teachers were there on the whole of the Teaching Staff at the close of 1923?  
 Answer.....2,725
  
12. What was the total income of the Board in 1923, derived from all sources?  
 Answer.....\$8,165,005.58
  
13. Of this total income in 1923, by whom was it provided?  
 Answer—To reduce to small numbers for the sake of comparison, out of every dollar received by the School Board practically 96 cents of the dollar was provided by the Toronto taxpayers; about 2½ cents of the dollar by the Provincial Government in Grants and about 1½ cents by the students themselves in fees.
  
14. Of the above income how much was received from the Provincial Government in the way of Provincial Grants for Educational Purposes in Toronto?  
 Answer.....\$198,786.43
  
15. How much did the students pay during the year 1923 in fees at our various Schools?  
 Answer.....\$119,509.31
  
16. What was the Gross Cost in 1923 to educate a Public School Day Pupil in Toronto, covering all charges, excluding Special Subjects?  
 Answer.....\$85.88
  
17. How does this figure compare with the Gross Cost of educating a Public School Pupil in 1922?  
 Answer.....The cost was increased by \$1.67 per pupil.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

18. What was the Gross Cost to educate a High School Day Pupil in Toronto in 1923, including all charges, excluding Special Subjects?

Answer .....\$156.24

19. How does this figure compare with the Gross Cost of educating a High School Day Pupil in 1922?

Answer.....The cost was increased in 1923 by \$11.52 per pupil.

20. What was the Gross Cost to educate a Day Pupil at the Toronto Technical Schools in 1923, covering all charges?

Answer .....\$163.49

21. How does this Gross Cost compare with the cost per pupil in 1922?

Answer.....The cost per pupil in 1923 was reduced from that of the previous year by \$14.66 per pupil.

22. What was the Gross Cost to educate a Day Pupil at the Toronto High School of Commerce in 1923.

Answer.....\$148.84

23. How does this Gross Cost compare with that of 1922?

Answer.....The cost was increased in 1923 from that of 1922 by \$11.04 per pupil.

24. For every dollar spent on education of a Public School Pupil (excluding Special Subjects) how is this dollar expended?

Answer.....This expenditure is as follows:—

Instructions and Supplies.....	63¼ cents
Keeping Schools open, Caretaking, etc.....	10½ "
Upkeep of School Buildings, such as repairs, etc.....	04½ "
Administration of School System.....	06 "
Depreciation of School Buildings.....	17½ "
Recreation.....	00¼ "
Deduct for Revenue.....	02 "
	<u>\$1.00</u>

25. What was the population of Toronto for the last six years, 1918 to 1923, inclusive?

Answer— 1918.....	489,681
1919.....	499,295
1920.....	512,822
1921.....	522,942
1922.....	529,083
1923.....	538,771

26. What was the Per Capita Cost of Education in Toronto for the above-mentioned six years?

Answer— 1918.....	\$6.62
1919.....	7.69
1920.....	10.94
1921.....	11.07
1922.....	11.06
1923.....	11.61





# MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED

School	Balance	Principal's and Teachers' Salaries	Text Books and Supple- mentary Readers	Pupils' Supplies	Kindergartens		Household Science			Sewing Centres	
					Salaries	Supplies and Expenses	Salaries	General Supplies	General Expenses	Salaries	Supplies and Expenses
Alexander Muir	\$50,853.59	\$38,399.18	\$247.87	\$939.54	\$3,514.45	\$63.51					\$164.86
Allan	4,252.40	16.14		29.31	956.20	36.91					
Annette Street	61,978.56	38,381.77	217.28	637.13	2,950.35	80.80	\$1,267.75	\$235.13	\$10.96		
Balmy Beach	32,138.30	21,837.42	118.82	344.51	3,326.70	108.81					
Bedford Park	35,471.62	23,306.69	96.44	556.05	2,305.00	28.13	629.70	60.04	2.50		
Bolton Avenue	38,848.65	27,527.11	107.58	582.30	2,700.70	53.75				\$200.00	
Brant Street	22,809.64	14,791.01	17.63	168.29	2,127.85	109.20					
Brock Avenue	52,062.17	37,847.49	181.03	751.14	2,218.15	196.45					
Brown	61,152.68	40,645.80	251.45	811.46	4,216.00	151.89	504.00	176.43	79.08	1,800.00	
Carlton	69,188.38	50,352.67	488.87	1,224.69	3,481.90	56.53					
Church Street	28,076.31	20,538.32	155.57	571.14	912.40	38.38					
Clinton	59,196.06	40,093.73	234.08	769.57	2,951.83	46.50	644.00	97.54	307.53		
Coleman Avenue	15,241.02	9,057.00	52.01	185.38	326.31	30.93					
Cottingham Street	26,686.03	18,542.96	70.40	326.31	1,537.50	21.98					
Davisville	18,088.11	11,444.31	93.02	408.25	1,634.25	68.54					
Deer Park	25,315.42	16,643.25	108.15	404.99	2,424.64	135.14					
Dewson Street	64,195.40	44,489.03	283.31	881.89	3,570.45	62.28	1,820.01	72.20	17.47		
Dovercourt	57,660.66	40,576.60	211.50	784.98	2,430.00	47.99				1,810.00	
Dufferin	69,121.39	49,296.43	391.62	1,681.89	3,164.25	68.30					
Duke of Connaught	74,022.24	44,974.20	393.64	948.21	2,139.50	54.12	1,720.00	115.40	.06	1,510.00	
Duke Street	22,658.93	14,231.20	82.10	318.14	2,112.15	66.79					
Earl Grey	77,584.76	52,182.19	395.99	1,239.37	4,616.50	71.62	1,311.47	148.26	2.70		
Earls Court	66,794.06	46,793.75	345.75	1,242.42	4,272.95	53.94	961.75	152.62	38.70		
Eglinton	38,552.84	23,362.21	161.32	462.56	2,220.00	64.86	630.00	126.73	3.32		
Essex Street	85,347.76	55,131.33	446.35	947.17	4,672.71	117.50	1,860.00	160.00	10.50		
Fern Avenue	64,409.20	48,647.16	306.63	1,051.40	2,617.25	41.59					
Frankland	67,508.50	49,223.77	308.23	1,157.21	3,948.75	89.42					
George Street	18,356.53	11,602.00	95.00	307.15	1,530.00	23.39					
Gledhill Ave.	55,626.99	39,437.66	283.04	935.74	3,293.65	30.48					
Givens	88,354.33	68,113.87	575.42	2,056.90	3,501.40	35.15		2.09	.23		
Grace	45,747.03	34,171.01	202.20	602.07	3,708.15	45.25					
Hester How	34,462.02	21,544.32	61.14	251.62	3,039.15	107.29			.29		
Hillcrest	48,567.14	27,745.16	163.84	556.20	2,403.00	98.74	1,660.00	167.98	1,396.24	1,160.00	
Hodgson	20,383.16	13,587.25	41.73	199.39	58.72	48.72					
Howard	53,098.71	37,032.34	290.94	715.26	2,626.08	36.20					
Hughes	44,793.70	30,406.16	184.80	1,000.04	3,233.65	110.71					
Humewood	34,002.48	25,845.32	181.91	449.72	3,143.35	57.04					
Huron Street	60,910.55	42,900.85	285.08	759.27	3,318.75	96.08					
Island	2,789.25	1,495.75	26.80	53.03	10.84				11.82		
Jesse Ketchum	62,752.13	42,129.48	370.39	1,018.64	3,299.90	88.37	1,122.00	175.03	12.16	1,810.01	
John Fisher	36,055.15	24,592.97	133.18	549.48	2,781.25	62.72					
Joseph Workman	8,211.28	4,071.25	6.22	30.01	1,298.60	14.31					
Keele Street	49,916.27	30,507.90	249.92	604.37	3,055.40	54.59	1,602.25	132.75	2.06		
Kent	74,003.04	51,840.58	344.93	1,272.42	2,829.70	27.09	1,523.43	148.61	48.83		
Kew Beach	36,392.69	26,446.05	192.90	583.13	2,299.20	50.17					
Kimberley	52,339.53	33,812.43	263.25	785.02	2,579.30	114.42	879.00	1.66	16.20	400.00	
Kitchener	34,527.55	23,003.60	181.64	459.30	3,161.05	56.72					
King Edward	73,393.14	49,247.22	307.83	836.55	3,532.55	30.40	2,089.50	66.13			
Lansdowne	73,224.19	54,182.58	441.67	1,110.44	4,431.98	58.67					
Lee	11,519.66	4,830.00	25	23.88	1,500.00	35.34	1,460.00	73.36	13.50		
Leslie	55,810.87	40,608.24	280.39	935.59	3,220.20	42.32					
Manning Avenue	80,263.93	53,682.98	230.37	767.66	4,707.00	62.17	1,410.00	55.85	4.26		
McCauley	33,921.79	22,890.61	208.38	483.05	3,368.16	38.13					
McMurrich	61,893.21	45,042.48	404.90	1,051.10	4,463.00	85.97					
Morse Street	51,266.83	37,058.40	268.70	798.22	1,788.87	71.69			1.95		

# MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

School	11			12		13		14		15		16		17		18		19		20	21	22
	Manual Training			Supervised Playgrounds		Vacation Schools		Night Schools														
	Salaries	Supplies	Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Teachers' Salaries	Caretakers' Salaries and Sundry Expense	Caretakers' Salaries	Caretakers' Supplies	Fuel										
Alexander Muir					\$6.00																	
Allan																						
Annette Street	2,625.00	\$165.99	\$19.43																			
Balmy Beach																						
Bedford Park	1,212.50	247.73																				
Bolton Avenue																						
Brant Street																						
Brock Avenue																						
Brown	2,647.50	138.73	2.70																			
Carlton Street																						
Clinton	890.00	217.26	370.62																			
Coleman Avenue																						
Cottingham Street																						
Davisville																						
Deer Park																						
Dewson Street	2,625.00	440.00	21.56																			
Dovercourt																						
Dufferin																						
Duke of Connaught	1,792.13	365.97	17.32																			
Duke Street																						
Earl Grey	2,425.00	334.10																				
Earls Court																						
Eglinton	1,212.51	300.88																				
Essex Street	2,925.03	140.85																				
Fern Avenue																						
Frankland																						
George Street																						
Gledhill Avenue																						
Givens																						
Grace																						
Hester How																						
Hillcrest	2,024.89	243.53	8.20																			
Hodgson																						
Howard																						
Hughes																						
Humewood																						
Huron																						
Island																						
Jesse Ketchum	1,925.00	269.04	20.70																			
John Fisher																						
Joseph Workman																						
Keele Street	2,025.00	400.53																				
Kent	2,175.00	186.94																				
Kew Beach																						
Kimberley	2,625.00	83.86	18.76																			
Kitchener																						
King Edward	2,550.00	147.74																				
Lansdowne																						
Lee																						
Leslie																						
Manning Avenue	2,625.00	225.63	3.60																			
McCauley																						
McMurrich																						
Morse Street																						



MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	23	24	25	26	27		28	29	30	31	32	33	34
School	Gas	Electricity	Water	Tele-phones	Repairs, Alterations and Improvements			Portable and Temporary Classrooms and Buildings	Plants, Shrubs, Bulbs, Grass Seed	Insurance	Medals and Honour Certificates	Sundry School Administration Supplies and Expenses	
					Buildings	Furniture and Equipment	Window Shades						
Alexander Muir.....	\$39.68	\$105.47	\$56.47	\$64.08	\$863.98	\$11.70			\$345.91	\$49.66		\$16.09	\$229.59
Allan.....	9.42	64.25		64.08	275.85	1.68				20.36		1.52	8.65
Annette Street.....	45.36	226.89	429.51	64.08	5,549.07	108.18	\$48.54			16.16		12.04	184.92
Balmby Beach.....	16.58	181.84	140.97	64.08	1,642.42	92.38	28.40			24.36		2.70	102.62
Bedford Park.....	20.22	247.42	118.33	55.77	842.74	77.09	47.26			17.70		4.55	148.78
Bolton Avenue.....	88.42	126.32	91.96	64.08	2,133.91	86.68	14.71			9.15		13.45	449.33
Brant Street.....	16.08	89.23	54.24	61.56	1,771.59	88.53	7.44		31.42	10.53		.76	78.85
Brock Avenue.....	108.67	123.90	352.73	65.83	2,640.29	61.33	33.12			26.65		13.61	143.01
Brown.....	21.48	491.53	597.63	64.08	1,816.67	147.97	21.60			9.53		4.98	132.47
Carlton.....	31.38	486.59	647.58	64.08	2,089.18	105.02	3.03		1,080.35	34.95		16.82	346.88
Church Street.....	12.48	202.44	175.36	64.08	1,622.18	51.58	10.49			3.24		4.49	156.52
Clinton Street.....	66.16	339.25	332.76	66.60	2,525.06	120.51	32.90			21.10		17.20	216.46
Coleman Avenue.....	26.70		15.97	64.08	1,020.91	33.15	15.11		92.03	20.84		1.77	97.22
Cottingham Street.....	12.48	176.09	61.72	64.08	1,805.33	72.70			22.99	10.43		6.98	103.69
Davisville.....	14.10	235.76	84.65	61.56	1,297.85	56.91				33.79			111.62
Deer Park.....	15.90	244.86	315.44	64.08	1,107.94	60.66	21.47			12.10		6.47	161.43
Dewson Street.....	24.42	648.97	148.13	64.08	1,508.34	238.83	22.97					15.93	145.06
Dovercourt.....	58.86	107.57	161.89	61.56	2,615.73	162.73	27.20			60.62		12.91	167.95
Dufferin.....	33.24	457.78	493.71	64.08	2,057.96	107.40	64.51					25.02	1,092.85
Duke of Connaught.....	38.04	555.33	638.68	66.30	7,477.10	677.63	41.13			40.12		28.71	231.80
Duke Street.....	15.72	357.08	133.20	61.56	2,139.69	80.28	8.28		1.20	32.29		4.82	119.46
Earl Grey.....	53.88	568.76	300.11	64.08	2,652.05	199.29	38.08			22.52		30.51	709.17
Earls Court.....	34.80	478.05	533.62	64.08	2,065.19	615.75	10.09		969.65	34.14		20.75	305.47
Eglinton.....	11.04	170.39	351.08	64.08	2,599.15	187.97	13.23			13.11		2.74	122.07
Essex Street.....	62.76	466.31	431.84	64.08	4,207.30	84.19	23.33			30.14		85.43	304.04
Fern Avenue.....	35.94	295.35	199.87	79.96	3,045.08	111.89	52.31			.57		27.06	338.14
Frankland.....	16.44	227.64	475.25	64.08	2,941.49	220.96	45.87			133.31		27.49	250.00
George Street.....	31.92	115.45	101.91	61.56	1,363.62	53.94	14.00			58.72		1.42	87.68
Gledhill Avenue.....	9.60	288.71	348.10	64.08	2,592.97	189.72	105.31		89.09	36.12		12.68	334.20
Givens.....	13.74	386.05	248.56	64.08	2,667.37	37.37	45.76			14.92		26.18	1,005.84
Grace Street.....	15.52	414.25	191.71	64.08	1,143.36	24.11	34.36			18.86		84.06	84.06
Hester How.....	13.20	260.97	78.06	64.08	1,284.97	335.75	54.35			10.81		2.62	142.81
Hillcrest.....	63.72	363.45	364.85	64.48	2,484.69	102.88	31.45			126.86		15.45	130.40
Hodgson.....	23.82	111.21	60.76	61.56	2,333.69		11.04		865.96	6.76		1.80	146.53
Howard.....	14.77	288.82	343.41	64.08	4,425.13	119.27	7.33			50.88		10.80	105.85
Hughes.....	19.50	385.43	545.86	64.08	2,482.46	92.21	59.95			29.05		15.55	276.82
Humewood.....	9.06	124.19	32.64	76.32	765.86	16.35	4.68			3.34		9.35	76.71
Huron Street.....	42.46	698.03	824.51	66.48	4,332.26	132.86	15.76			39.70		11.69	157.14
Island.....		38.65			176.77					5.27			72.70
Jesse Ketchum.....	30.30	229.00	192.59	61.56	2,972.78	98.91			113.92	33.01		14.34	490.46
John Fisher.....	23.28	263.37	196.25	64.08	1,658.49	135.70	21.14			1.05		8.76	103.08
Joseph Workman.....	37.86	38.81	40.12	63.61	328.32	26.36				8.02		.51	39.84
Keele Street.....	33.72	451.24	466.67	64.08	4,036.18	2.89	5.52			52.73		13.08	153.74
Kent.....	31.68	335.80	577.41	67.08	2,989.77	148.31	26.55			77.43		32.00	553.70
Kew Beach.....	9.42	273.50	102.18	64.08	1,646.72	36.49	9.88			75.10		15.39	217.14
Kimberley.....	25.80	323.91	167.33	66.08	2,889.03	132.85	49.65					11.94	126.60
Kitchener.....	19.68	262.00	524.27	59.36	1,107.86	124.12	132.54			69.17		11.72	185.31
King Edward.....	28.56	380.80	355.49	64.08	1,887.06	242.69	30.49			50.72		28.50	207.58
Lansdowne.....	68.96	346.22	464.23	67.38	1,892.75	115.44	42.41			335.13		14.58	373.77
Lee.....	18.42	41.25	49.74	65.28	1,025.00	23.40				16.60			32.64
Leslie.....	16.08	301.50	204.94	64.08	1,119.12	73.05	73.66			.69		14.76	330.85
Manning Avenue.....	48.18	388.87	368.57	64.08	2,236.25	255.15	16.14			4.40		25.42	219.14
McCaul.....	55.14	325.55	102.46	64.08	714.39	26.47				37.24		14.19	155.96
McMurrich.....	13.02	544.32	730.99	86.96	2,281.95	237.73	25.92			1.20		25.03	273.31
Morse Street.....	24.18	188.03	94.83	60.34	2,341.57	41.25	2.76		266.80			15.42	191.76

MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	35	36	37	38	39	40	41	42	43	44	Total Reg'd No. of Pupils on the Roll Dec. 31, 1923
School	Games and Rinks	Cadet Purposes	Auxiliary Classes	Primary Classes	Physical Training and Drill	Fire Escapes	Fire Gong Extensions	Fire Extinguishers	Manual Arts Supplies and Expenses	Music Supplies and Expenses	
Alexander Muir.....	\$272.61	\$ .31		\$109.84				\$3.84	\$32.62	\$2.20	962
Allan.....			\$9.38	2.21					12.70		65
Annette Street.....	333.92	.31	109.55	53.07		6.90	6.00	3.84	27.62		928
Bahny Beach.....	54.50			40.98			3.60	4.74	80.21		602
Bedford Park.....	10.00	.72	90.88	112.93				4.74	73.74	5.12	689
Bolton Avenue.....	12.19	2.10		48.79				4.38	43.93	5.52	686
Brant Street.....		3.60		4.25				3.84	6.24		385
Brock Avenue.....	22.82	7.51	421.51	62.67		8.10	47.01	3.84	24.24		798
Brown.....	321.77	7.80		66.13			.65	3.84	82.43	.40	905
Carlton.....	226.75	18.55	47.95	101.75		4.50	162.89	22.24	115.19		1,500
Church Street.....		2.10		79.52				3.84	48.80	5.11	548
Clinton Street.....	63.99	2.11	23.50	33.46				7.68	74.26	31.46	1,076
Coleman Avenue.....				40.43				3.84	13.84		233
Cottingham Street.....	.60	.43	37.84	18.60		2.70	99.22	3.84	46.88	.40	387
Davisville.....			5.37	32.30		3.00	90.32	16.23	105.04	.40	332
Deer Park.....	113.15	.86		23.77		1.50	57.24	4.74	57.15	7.10	468
Dewson Street.....	13.63	9.61	93.54	30.05			154.36	3.84	18.84	.40	1,113
Dovercourt.....	8.73	8.71	65.95	135.75				11.28	41.44	.40	966
Dufferin.....	324.40	58.15		169.79				116.13	7.68	38.32	40
Duke of Connaught.....	25.12	1,100.31	318.82	126.00				15.46	343.63	5.20	1,165
Duke Street.....				36.92				68.24	20.48	5.51	379
Earl Grey.....	218.84	61.70	157.94	52.66				3.84	23.87	30.38	1,326
Earls Court.....	144.69	17.55	73.56	136.37			8.93	7.68	60.71	5.21	1,300
Eglinton.....	4.50	1,106.05	59.51	28.83				3.84	95.59	.40	676
Essex Street.....	71.10	85.12	99.53	142.11				216.15	11.52	113.46	1,372
Fern Avenue.....	119.26	7.81		119.26				15.00	3.84	58.52	40
Frankland.....	255.71	92.19		18.40				7.68	16.34		1,368
George Street.....	41.64		2.75	36.89				9.00	5.10	78.48	5.52
Gledhill Avenue.....	6.75	.30	96.21	82.20	2.15	28.80		62.55	7.68	43.97	6.54
Givens.....		67.20	50.82	68.77				177.76	3.84	45.29	1,662
Grace Street.....	8.09	.31		15.51				91.45	7.68	54.50	839
Hester How.....	3.75		52.53	27.68				3.84	11.63	.40	551
Hillcrest.....	12.20	.31		2.34				41.80	50.97		654
Hodgson.....	283.67			5.78				44.19	3.84	85.87	400
Howard.....	62.75	7.81	.60	8.74	5.00	12.45		.65	3.84	20.62	5.11
Hughes.....	44.38	77.12	112.72	123.82		7.20		94.87	3.84	63.43	19,62
Humewood.....	9.32	2.70	2.55	6.69				65.74	4.74	10.72	40
Huron Street.....	223.74	11.57	2.38	46.98				140.15	29.76	85.26	13.34
Island.....				19.25				26.14		16.92	16
Jesse Ketchum.....	13.95	10.75	69.54	61.61				51.26	3.84	27.70	11.08
John Fisher.....	15.30	12.99		15.03					3.84	192.57	5.12
Joseph Workman.....	.90		2.55	17.41						2.76	.52
Keele Street.....	437.04	9.81		62.55		24.00		3.50	3.84	137.88	18.95
Kent.....	97.01	.31		113.81		13.35		40.20	3.84	72.89	6.40







MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	B	1	2	3	4 5		6 7 8			9 10	
					Kindergartens		Household Science			Sewing Centres	
					Salaries	Supplies and Expenses	Salaries	General Supplies	General Expenses	Salaries	Supplies and Expenses
Niagara Street	48,424.98	34,287.10	199.24	732.98	2,804.65	81.13					223.94
Norway	53,177.69	37,390.03	269.27	1,045.47	3,562.55	81.98				1,310.00	122.14
Ogden	87,674.67	62,820.92	359.53	1,115.58	3,347.46	179.32					211.29
Orde Street	60,988.20	41,139.25	276.51	572.30	3,219.30	32.41	5,086.75	135.41	9.64		17.82
Palmerston Avenue	63,924.30	48,887.10	289.70	796.66	3,186.85	105.98		1.47		195.00	79.65
Pape Avenue	43,108.88	31,077.11	202.81	561.03	2,787.03	76.71			1.26		58.33
Park	80,944.41	56,024.59	327.13	1,092.94	4,303.00	70.20	1,300.00	77.00	.40	600.00	75.81
Parkeale	45,964.97	27,451.63	196.66	596.15	3,010.70	73.58	1,560.00	124.41	48.63		345.04
Pauline	41,630.71	30,452.65	192.49	753.82	3,057.30	84.65					71.03
Perth	89,525.91	59,065.18	446.06	1,561.43	4,056.65	148.67	2,100.00	176.20		966.00	250.58
Pyne	18,996.97	11,674.15	44.03	130.67	1,857.80	68.82					51.14
Queen Alexandra	87,017.42	58,781.25	285.86	934.81	3,126.20	27.36	1,056.00	218.91		1,629.00	81.43
Queen Victoria	46,903.77	34,756.98	210.47	584.64	1,985.10	163.66				181.00	109.02
Regal Road	63,573.60	49,730.35	404.27	944.55	3,483.65	155.35		91			178.15
Roden	71,070.43	50,293.74	158.57	477.12	3,346.15	144.59					133.24
Rose Avenue	35,003.91	27,004.31	166.58	481.19	1,448.90	113.89					81.60
Rosedale	22,628.54	19,884.12	190.00	317.39	2,225.10	36.74					19.32
Runnymede Road	50,112.19	35,274.93	338.97	1,018.17	3,155.95	145.88			7.50		111.22
Ryerson	95,361.23	65,170.53	595.01	1,204.38	6,151.45	125.93	1,760.00	127.80			191.72
Sackville Street	24,799.32	14,576.95	104.20	323.84	2,698.50	47.63					85.49
Shirley Street	36,422.04	26,189.90	137.37	515.09	2,639.90	41.55					86.66
St. Clair Avenue	20,254.57	12,871.66	59.42	162.44	855.30	66.28					14.46
Strathcona	37,238.01	25,097.57	153.86	570.16	2,920.05	25.61		1.71			46.13
Victoria Street	28,789.32	17,969.70	108.91	352.82	2,400.00	37.53	25.00	1.50		1,143.45	21.90
Wellesley Street	35,534.56	20,756.07	129.94	333.66	2,298.75	139.04	897.00	156.28	5.76		68.76
Western Avenue	39,922.93	28,618.31	221.88	564.47	1,884.75	111.00	1,481.00	103.75			89.74
Wilkinson	64,713.72	42,985.83	435.63	1,115.53	4,383.30	223.48		3.31			203.83
Williamson Road	71,150.51	47,848.20	341.35	1,267.05	2,792.10	63.55	1,260.00	176.16		1,360.00	171.50
Winchester Street	47,255.47	28,808.86	169.66	515.12	2,842.96	27.22	1,566.25	167.23	.16		68.25
Withrow Avenue	48,919.70	34,614.70	220.46	668.66	3,218.25	96.40	1,210.00	100.00	.52		117.89
York Street	17,963.29	9,835.10	27.27	143.11	2,606.90	75.30					.87
Alexandria Industrial	4,219.81	3,802.42	112.16	133.78		.15					
Victoria Industrial	13,012.48	12,837.26	17.16	82.58		4.60					
Hosp. for Sick Child	2,940.67	2,883.76		2.63		3.62					
Queen Mary	906.53	708.75	9.06	41.05		27.51					
Children's Shelter	3,193.87	3,120.00		6.72		5.75					
Home for Incurable	1,441.43	1,260.00	1.36	1.93		5.07					
Preventorium	538.26	510.00		9.80		1.10					
Creche	9.60			.60		.60					
Rawlinson	39,094.46	22,888.63	183.22	364.74	2,908.55	86.91					139.12
J. R. Robertson	24,547.47	14,885.75	91.50	278.48	1,798.30	87.40					40.43
Rotary Club	1,365.18	1,087.85	22.98	51.36		2.19					
Working Boys' Home	546.97										
Gunn's Road	2,876.86			5.14	29.87	12.45					4.86
Bownore Road	9,444.61	5,584.00	150.04	293.56		17.41			1.39		52.92
North Rosedale	9,302.42	5,253.76	31.65	64.89	1,010.72	73.86					11.02
Earl Haig	24,492.78	17,602.87	119.80	405.33		.60					113.21
Leslie Gardens	5,035.48	2,004.50		80.05		.60					27.99
Undistributed Items	\$4,319,794.18	\$2,964,783.72	\$20,062.87	\$61,922.95	\$250,806.77	\$6,760.19	\$42,396.86	\$3,638.74	\$2,055.65	\$16,074.46	\$11,920.99
Forward	43,983.91	5,984.59						94.15			3.90
Forward	\$4,363,778.09	\$2,970,768.31	\$20,062.87	\$61,922.95	\$250,806.77	\$6,760.19	\$42,396.86	\$3,732.89	\$2,055.65	\$16,074.46	\$11,924.89

MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	11	12	13	14	15	16	17	18	19	20	21	22
School	Manual Training			Supervised Playgrounds		Vacation Schools		Night Schools		Caretakers' Salaries	Caretakers' Supplies	Fuel
	Salaries	Supplies	Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Teachers' Salaries	Caretakers' Salaries and Sundry Expenses			
Niagara Street				419.20	127.52					3,169.22	150.90	2,032.21
Norway										4,388.50	155.38	2,092.27
Ogden				332.20	150.73			4,025.00	956.73	4,150.90	176.90	3,437.78
Orde Street					5.90					3,890.14	132.19	2,790.76
Palmerston Ave										4,588.27	235.66	2,158.69
Pape Avenue										2,926.79	172.43	2,658.32
Park	2,025.00	248.85	32.50		.82			462.50	233.65	5,521.36	193.46	3,619.92
Parkeale	2,625.00	263.78	1.06							2,821.96	117.20	2,240.73
Pauline										2,673.76	113.52	1,200.25
Perth	2,625.00	226.59			4.80			672.50	300.21	5,523.58	267.46	3,435.60
Pyne				313.81	185.66					1,781.08	39.52	517.53
Queen Alexandra	2,625.00	388.42	99.25							5,816.36	241.26	4,256.21
Queen Victoria										3,294.96	139.45	2,030.91
Regal Road										4,635.88	162.19	1,669.49
Roden								443.75	248.58	5,205.16	175.77	3,670.93
Rose Avenue										3,154.55	101.53	789.35
Rosedale										2,329.18	91.12	1,183.71
Runnymede Road										3,847.72	176.91	2,429.73
Ryerson	2,436.01	194.24		534.00	218.30					6,736.79	248.14	4,438.25
Sackville Street				249.60	163.17					1,845.53	88.91	1,297.77
Shirley Street										2,444.60	151.77	1,515.73
St. Clair Avenue				168.30	186.31					1,967.16	98.34	1,058.27
Strathcona					4.81					2,549.13	84.60	1,779.31
Victoria Street	420.90	196.72	3.92	245.20	75.99					2,098.40	65.48	845.93
Wellesley Street	1,215.00	171.02	5.25							3,183.00	178.36	1,692.47
Western Avenue										2,808.04	114.06	1,719.40
Wilkinson									27.60	5,103.19	238.68	2,599.65
Williamson Road	2,525.00	182.93	5.60						4.93	4,719.51	172.21	3,088.43
Winchester Street	2,275.00	570.62	7.20							3,668.22	199.87	2,171.06
Withrow Avenue		25.32	53.21							3,608.92	153.46	1,987.57
York Street				245.20	55.10					1,656.76	75.92	1,211.82
Alexandria Industrial											.04	
Victoria Industrial												
Hosp. for Sick Child												
Queen Mary											25.00	
Children's Shelter												
Home for Incurables												
Preventorium												
Creche					9.00							
Rawlinson	2,525.00	288.99	37.82							2,926.07	167.62	2,374.30
J. R. Robertson										2,579.99	107.69	1,573.91
Rotary Club										131.25		
Working Boys' Home								528.75	18.22			
Gunn's Road										1,033.65	65.98	1,913.36
Bowmore Road										974.72	139.82	427.41
North Rosedale										1,144.72	45.78	356.54
Earl Haig										2,249.15	121.97	1,013.61
Leslie Gardens										4,459.43	105.80	466.93
Undistributed Items	\$55,601.47	\$6,666.26	\$728.70	\$7,794.54	\$2,382.76	\$1,624.15	\$91.45	\$19,891.25	\$5,959.11	\$302,343.24	\$12,672.88	\$179,028.19
		169.69	32.52		645.58					56.40	7.81	3,837.82
Forward	\$55,601.47	\$6,835.95	\$761.22	\$7,794.54	\$3,028.34	\$1,624.15	\$91.45	\$19,891.25	\$5,959.11	\$302,399.64	\$12,679.69	\$182,866.01



MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	23	24	25	26	27	28	29	30	31	32	33	34
School	Gas	Electricity	Water	Tele-phones	Repairs, Alterations and Improvements			Portable and Temporary Classrooms and Buildings	Plants, Shrubs, Bulbs, Grass Seed	Insurance	Medals and Honour Certificates	Sundry School Administration Supplies and Expenses
					Buildings	Furniture and Equipment	Window Shades					
Niagara Street.....	26.70	317.23	157.13	65.92	1,848.63	90.84	27.75		32.74		9.70	299.47
Norway.....	23.95	240.71	359.13	71.10	1,428.33	135.81	4.85		59.49		8.52	162.99
Ogden.....	23.10	393.58	765.15	64.08	2,072.09	260.39			18.06		33.25	279.07
Orde Street.....	107.26	547.44	341.64	125.64	1,203.67	295.10	1.95		20.03		11.99	634.64
Palmerston Ave.....	21.40	393.76	483.74	64.08	1,509.56	180.65	35.36		5.33		38.89	254.47
Pape Avenue.....	15.54	226.04	224.97	64.08	1,747.48	27.74	117.77		1.80		15.55	405.66
Park.....	35.16	603.03	341.26	66.28	2,854.51	70.57	16.34		14.50		12.14	99.44
Parkdale.....	26.34	106.37	256.97	64.08	3,423.83	99.46	8.47		17.54		10.59	150.03
Pauline.....	9.42	244.82	373.39	64.08	1,607.33	45.00	29.04		19.80		39.05	331.60
Perth.....	49.26	425.84	420.69	64.08	5,520.32	375.89	34.87		9.35		1.72	58.52
Pyne.....	12.66	69.87	92.45	64.08	1,785.58	10.64			70.52		12.86	335.88
Queen Alexandra.....	55.38	489.63	387.85	64.84	5,115.76	494.09	74.57		71.27		31.20	177.01
Queen Victoria.....	19.48	420.99	178.38	64.08	2,017.45	194.04	22.56		14.49		11.67	194.29
Regal Road.....	10.86	267.79	304.79	64.08	871.05	113.43	18.31		38.47		11.99	322.74
Roden.....	70.67	348.72	1,350.35	66.96	3,382.98	308.91	85.67	386.25	15.05		4.63	175.61
Rose Avenue.....	19.02	378.50	252.28	66.08	118.56	90.09	113.28		5.64		1.04	76.33
Rosedale.....	10.50	268.04	152.72	64.08	2,016.39	66.94	15.53		78.60		19.94	326.04
Runnymede Road.....	25.08	443.70	198.29	64.08	1,550.28	193.88	54.60	413.95	20.06		2.38	273.99
Ryerson.....	48.96	455.95	207.51	125.69	3,221.90	315.19	20.63		2.63		1.18	119.62
Sackville Street.....	39.12	139.06	216.46	64.08	2,121.14	345.01	53.09	22.42	33.88		8.80	105.85
Shirley Street.....	17.16	169.51	77.02	61.56	2,005.66	203.38	19.43		2.10		1.38	24.02
St. Clair Avenue.....	13.92	310.02	205.60	64.08	2,003.76	40.36	12.78		13.75		10.73	72.10
Strathcona.....	15.18	186.15	246.63	64.08	1,867.03	37.78	2.72		10.85		3.47	120.67
Wellesley Street.....	40.74	426.01	249.50	64.08	2,869.92	45.50			103.14		3.18	168.31
Western Avenue.....	33.50	256.48	101.50	64.08	1,479.99	29.87			48.45		11.26	108.87
Wilkinson.....	13.02	347.59	212.97	82.44	5,681.14	85.95	25.70		3.14		13.99	207.86
Williamson Road.....	37.68	390.11	524.07	66.28	3,022.64	148.64	27.82	78.59	80.93		16.66	507.30
Winchester Street.....	31.44	142.60	87.25	64.08	3,379.29	101.70	34.01		46.63		13.49	188.25
Withrow Avenue.....	26.34	469.54	214.09	64.08	1,557.58	61.05	38.66		29.84		16.94	149.01
York Street.....	53.22	171.46	466.30	61.56	1,810.93	60.23	6.47		10.20		96	132.95
Alexandra Industrial.....					17.68	50.16						30.83
Victoria Industrial.....												26
Hosp. for Sick Child.....					21.60							21.65
Queen Mary.....												8.65
Children's Shelter.....					21.75		7.20					2.49
Home for Incurables.....												94
Preventorium.....												
Creche.....												
Rawlinson.....	12.66	306.92	89.73	76.32	1,103.81	88.96	80.86	2,089.84	39.37		15.45	158.24
J. R. Robertson.....	15.72	384.96	138.52	64.08	1,405.44	138.85	69.02		16.80		2.58	149.91
Rotary Club.....					8.10	4.00						37.40
Work. Boys' Home.....												
Gunn's Road.....			31.86	66.08		16.80		1,390.98				17.48
Bowmore Road.....	2.22	76.80	21.43	22.27	563.41	392.29	20.17					447.14
North Rosedale.....			16.28	61.56	42.76			1,068.46	12.95			92.51
Earl Haig.....	8.16	238.81	109.64	64.08	484.65	63.91	10.88	1,413.35	28.59		7.49	162.84
Leslie Gardens.....	50	44.22			936.23	233.92	10.24					160.59
Undistributed Items.....	\$2,664.84	\$26,813.10	\$25,054.89	\$5,991.49	\$196,841.76	\$12,409.62	\$2,541.86	\$11,151.26	\$2,513.59	17,184.31	\$1,234.80	\$20,730.87
Forward.....	\$2,664.84	\$26,813.10	\$25,144.89	\$5,991.49	\$200,705.24	\$19,343.46	\$5,011.01	\$11,151.26	\$2,513.59	\$17,184.31	\$1,323.04	\$21,519.39

MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	35	36	37	38	39	40	41	42	43	44	Total Reg'd No. of Pupils on the Roll Dec. 31, 1923
School	Games and Rinks	Cadet Purposes	Auxiliary Classes	Primary Classes	Physical Training and Drill	Fire Escapes	Fire Gong Extensions	Fire Extinguishers	Manual Arts Supplies and Expenses	Music Supplies and Expenses	
Niagara.....	5.43	1,096.81		117.09			57.10	3.84	40.51		987
Norway.....		7.80		138.18				37.64	72.60		925
Ogden.....	19.28	8.77	216.34	31.79			60.44	3.83	120.95	31.16	1,537
Orde Street.....	5.58	.30	76.45	81.49			88.29	6.53	131.42	.40	921
Palmerston Avenue.....	9.23	8.21	45.61	136.94			8.40	7.66	190.86	5.12	1,196
Pape Avenue.....	2.81			.25				3.83	25.62		810
Park.....	3.48	.30	128.62	28.43				3.60	76.27	2.20	1,567
Parkdale.....	210.55	9.81	5.58	33.26			82.91	7.66	24.03		732
Pauline.....		.31		76.96			1.80	3.83	78.78	16.06	805
Perth.....		19.15	117.16	189.26			14.38	9.16	35.19	44.15	1,541
Pyne.....			140.40	17.28				3.83	5.21		296
Queen Alexandra.....	2.70	4.52	110.78	59.34			93.07	11.49	65.67		1,321
Queen Victoria.....	18.73	1.21		55.39			124.72	7.66	97.68	5.51	865
Regal Road.....	6.98	14.16	120.05	41.34				3.83	113.94	13.77	1,462
Roden.....	7.80		125.88	112.10				3.83	172.93		1,271
Rose Avenue.....	253.90	8.36	75.92	33.63	1.40		23.73	3.83	60.18	24.53	666
Rosedale.....	27.00			35.60			15.35	3.83	13.21		369
Runnymede Road.....	85.25	4.19	8.50	112.15			12.05	15.84	35.81	28.90	1,174
Ryerson.....	50.62	2.88		173.01			177.73	22.81	98.56		1,702
Sackville Street.....	1.60			169.97			45.41	5.83	106.87	.40	395
Shirley Street.....	10.05	.71	64.51	63.39				3.83	106.76	5.11	614
St. Clair Avenue.....	15.90		25.89	31.58			12.00	3.83	26.21		278
Strathcona.....	21.70	1,120.21	26.91	48.00		20.75		9.66	8.90	1.84	664
Victoria Street.....	4.50	.30	15.05	49.78			87.36	5.11	54.20	5.11	343
Wellesley Street.....	13.07	15.35	125.37	36.11			89.60	7.43	36.28	5.11	430
Western Avenue.....	8.37	.31	9.99	2.30				3.00	44.33		651
Wilkinson.....	201.41	.30		113.47				8.56	119.74		1,443
Williamson Road.....	14.09	66.60		107.68				7.66	49.70	25.54	1,241
Winchester Street.....	17.82	8.40		33.66				8.97	22.62	13.32	759
Withrow Avenue.....	1.00	.30		84.06			49.01	3.83	40.54	29.36	917
York Street.....	7.59		105.12	26.97				3.83	13.46	.40	259
Alexandra Industrial.....			46.16						24.02		75
Victoria Industrial.....			38.29						1.76		207
Hosp. for Sick Children.....			49.86						.54		
Queen Mary.....			44.26	26.09					6.56		34
Children's Shelter.....			24.33						3.42		
Home for Incurables.....			126.19						15.44		
Preventorium.....			15.70						.72		
Creche.....								14.88	17.41		754
Rawlinson.....	66.60			42.44					39.77	.40	428
J. R. Robertson.....	631.69		2.85	20.97			22.45				
Rotary Club.....			13.18	6.97							
Working Boys' Home.....											
Gunn's Road.....	10.53			89					4.84		426
Bowmore Road.....				109.53			64.94		46.29	.40	152
North Rosedale.....				13.24					1.32		40
Earl Haig.....	8.74		2.05	152.72			6.51		12.92		520
Leslie Gardens.....	225.60			29.05			134.40		42.95		389
Undistributed Items.....	\$6,439.91	\$8,628.96	\$4,730.03	\$5,654.10	\$1.45	\$89.40	\$4,000.24	\$710.14	\$5,856.96	\$531.61	77,579
Forward.....	\$6,490.04	\$8,694.05	\$4,740.13	\$6,475.95	\$288.55	\$89.40	\$4,035.47	\$771.34	\$5,866.33	\$922.55	77,579







MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	B	1	2	3	5		8			10	
					4		7			9	
					Kindergartens		Household Science			Sewing Centres	
School	Balance	Principal's and Teachers' Salaries	Text Books and Supplementary Readers	Pupils' Supplies	Salaries	Supplies and Expenses	Salaries	General Supplies	General Expenses	Salaries	Supplies and Expenses
Brought Forward...	\$4,363,778.09	\$2,970,768.31	\$20,062.87	\$61,922.95	\$250,806.77	\$6,760.19	\$42,396.86	\$3,732.89	\$2,055.65	\$16,074.46	\$11,924.89
Forest and Open Air Schools.....	24,806.26										
Summer Schools.....	5,411.31										
Supervisors and Special Teachers.....	14,481.91										
" "	30,360.54										
" "	21,156.80										
Inspectors and Office Staff.....	48,055.28										
General Expenses.....	4,938.40										
General Expenses, Miscellaneous.....	2,554.16										
	\$4,515,542.75	\$2,970,768.31	\$20,062.87	\$61,922.95	\$250,806.77	\$6,760.19	\$42,396.86	\$3,732.89	\$2,055.65	\$16,074.46	\$11,924.89

MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A	11	12	13	14	15	16	17	18	19	20	21	22
School	Manual Training			Supervised Playgrounds		Vacation Schools		Night Schools		Caretakers' Salaries	Caretakers' Supplies	Fuel
	Salaries	Supplies	Expenses	Salaries	Supplies and Expenses	Salaries	Supplies and Expenses	Teachers' Salaries	Caretakers' Salaries and Sundry Expenses			
Brought Forward	\$55,601.47	\$6,835.95	\$761.22	\$7,794.54	\$3,028.34	\$1,624.15	\$91.45	\$19,891.25	\$5,959.11	\$302,399.64	\$12,679.69	\$182,866.01
Forest and Open Air Schools.....												
Summer Schools.....												
Supervisors and Special Teachers.....												
" "												
" "												
Inspectors and Office Staff.....												
General Expenses.....												
General Expenses, Miscellaneous.....												
	\$55,601.46	\$6,835.95	\$761.22	\$7,794.54	\$3,028.34	\$1,624.15	\$91.45	\$19,891.25	\$5,959.11	\$302,399.64	\$12,679.69	\$182,866.01

MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A  School	23	24	25	26	27 28 29			30	31	32	33	34
	Gas	Electricity	Water	Tele- phones	Repairs, Alterations and Improvements			Portable and Temporary Classrooms and Buildings	Plants, Shrubs, Bulbs, Grass Seed	Insurance	Medals and Honour Certifi- cates	Sundry School Ad- ministration Supplies and Expenses
					Buildings	Furniture and Equipment	Window Shades					
Brought Forward Forest and Open Air Schools Summer Schools Supervisors and Special Teachers " " Inspectors and Office Staff General Expenses General Expenses, Miscellaneous...	\$2,664.84	\$26,813.10	\$25,144.89	\$5,991.49	\$200,705.24	\$19,343.46	\$5,011.01	\$11,151.26	\$2,513.59	\$17,184.31	\$1,323.04	\$21,519.39
	\$2,664.84	\$26,813.10	\$25,144.89	\$5,991.49	\$200,705.24	\$19,343.46	\$5,011.01	\$11,151.26	\$2,513.59	\$17,184.31	\$1,323.04	\$21,519.39

MAINTENANCE EXPENDITURES FOR 1923 OF INDIVIDUAL SCHOOLS CLASSIFIED—Continued

A School	35	36	37	38	39	40	41	42	43	44	Total Reg'd No. of Pupils on the Roll, Dec. 31, 1923
	Games and Rinks	Cadet Purposes	Auxiliary Classes	Primary Classes	Physical Training and Drill	Fire Escapes	Fire Gong Extensions	Fire Extin- guishers	Manual Arts, Supplies and Expenses	Music Supplies and Expenses	
Brought Forward	\$6,490.04	\$8,694.05	\$4,740.13	\$6,475.95	\$288.55	\$89.40	\$4,035.47	\$771.34	\$5,866.33	\$922.55	77,579
Forest and Open Air Schools											
Summer Schools											
Supervisors and Special Teachers											
"											
"											
Inspectors and Office Staff											
General Expenses											
General Expenses, Miscellaneous											
	\$6,490.04	\$8,694.05	\$4,740.13	\$6,475.95	\$288.55	\$89.40	\$4,035.47	\$771.34	\$5,866.33	\$922.55	77,579

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